

EXECUTIVE OFFICES

INTERMOUNTAIN GAS COMPANY

555 SOUTH COLE ROAD • P.O. BOX 7608 • BOISE, IDAHO 83707 • (208) 377-6000 • FAX: 377-6097

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IDAHO PUBLIC
UTILITIES COMMISSION

August 8, 2014

Ms. Jean Jewell
Commission Secretary
Idaho Public Utilities Commission
472 W. Washington St.
P.O. Box 83720
Boise, ID 83720-0074

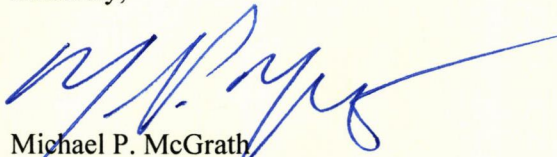
RE: Case No. INT-G-14-01

Dear Ms. Jewell:

Attached for consideration by this Commission are the original and seven (7) copies of Intermountain Gas Company's Application for Authority to Increase Its Prices on October 1, 2014.

If you should have any questions regarding this Application please contact me at 377-6168.

Sincerely,



Michael P. McGrath
Director-Regulatory Affairs
Intermountain Gas Company

Enclosure

cc: Scott Madison
Ronald L. Williams

INTERMOUNTAIN GAS COMPANY

CASE NO. INT-G-14-01

**APPLICATION,
EXHIBITS,
AND
WORKPAPERS**

**In the Matter of the Application of INTERMOUNTAIN GAS COMPANY
For Authority to Increase Its Prices on October 1, 2014**

(October 1, 2014 Purchased Gas Cost Adjustment Filing)

Ronald L. Williams, ISB 3034
Williams Bradbury PC
1015 W. Hays St.
Boise, Idaho 83702
Telephone: (208) 344-6633
Attorney for Intermountain Gas Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

In the Matter of the Application of
INTERMOUNTAIN GAS COMPANY
for Authority to Increase Its Prices

Case No. INT-G-14-01
APPLICATION

Intermountain Gas Company ("Intermountain" or "Company"), a subsidiary of MDU Resources Group, Inc. with general offices located at 555 South Cole Road, Boise, Idaho, hereby requests authority, pursuant to Idaho Code Sections 61-307 and 61-622, to place into effect October 1, 2014 new rate schedules which will increase its annualized revenues by \$6.7 million, pursuant to the Rules of Procedure of the Idaho Public Utilities Commission ("Commission"). Because of changes in Intermountain's gas related costs, as described more fully in this Application, Intermountain's earnings will not increase as a result of the proposed changes in prices and revenues. Intermountain's current rate schedules showing proposed changes are attached hereto as Exhibit No. 1 and are incorporated herein by reference. Intermountain's proposed rate schedules are attached hereto as Exhibit No. 2 and are incorporated herein by reference.

Communications in reference to this Application should be addressed to:

Michael P. McGrath
Director – Regulatory Affairs
Intermountain Gas Company
Post Office Box 7608
Boise, ID 83707
and
Ronald L. Williams
Williams Bradbury PC
1015 W. Hays St.
Boise, Idaho 83702

In support of this Application, Intermountain does allege and state as follows:

I.

Intermountain is a gas utility, subject to the jurisdiction of the Idaho Public Utilities Commission, engaged in the sale of and distribution of natural gas within the State of Idaho under authority of Commission Certificate No. 219 issued December 2, 1955, as amended and supplemented by Order No. 6564, dated October 3, 1962.

Intermountain provides natural gas service to the following Idaho communities and counties and adjoining areas:

Ada County - Boise, Eagle, Garden City, Kuna, Meridian, and Star;
Bannock County - Chubbuck, Inkom, Lava Hot Springs, McCammon, and Pocatello;
Bear Lake County - Georgetown, and Montpelier;
Bingham County - Aberdeen, Basalt, Blackfoot, Firth, Fort Hall, Moreland/Riverside, and Shelley;
Blaine County - Bellevue, Hailey, Ketchum, and Sun Valley;
Bonneville County - Ammon, Idaho Falls, Iona, and Ucon;
Canyon County - Caldwell, Greenleaf, Middleton, Nampa, Parma, and Wilder;
Caribou County - Bancroft, Grace, and Soda Springs;
Cassia County - Burley, Declo, Malta, and Raft River;
Elmore County - Glens Ferry, Hammett, and Mountain Home;
Fremont County - Parker, and St. Anthony;
Gem County - Emmett;
Gooding County - Gooding, and Wendell;
Jefferson County - Lewisville, Menan, Rigby, and Ririe;
Jerome County - Jerome;
Lincoln County - Shoshone;
Madison County - Rexburg, and Sugar City;
Minidoka County - Heyburn, Paul, and Rupert;
Owyhee County - Bruneau, and Homedale;
Payette County - Fruitland, New Plymouth, and Payette;
Power County - American Falls;
Twin Falls County - Buhl, Filer, Hansen, Kimberly, Murtaugh, and Twin Falls;
Washington County - Weiser.

Intermountain's properties in these locations consist of transmission pipelines, liquefied natural gas storage facilities, distribution mains, services, meters and regulators, and general plant and equipment.

II.

Intermountain seeks with this Application to pass through to each of its customer classes changes in gas related costs resulting from: 1) costs billed to Intermountain from firm transportation providers including Northwest Pipeline LLC ("Northwest" or "Northwest Pipeline"), 2) an increase in Intermountain's Weighted Average Cost of Gas, or "WACOG", 3) an updated customer allocation of gas related costs pursuant to the Company's Purchased Gas Cost Adjustment ("PGA")

provision, 4) the inclusion of temporary surcharges and credits for one year relating to natural gas purchases and interstate transportation costs from Intermountain's deferred gas cost accounts, and 5) benefits resulting from Intermountain's management of its storage and firm capacity rights on various pipeline systems. Intermountain also seeks with this Application to eliminate the temporary surcharges and credits included in its current prices during the past 12 months, pursuant to Case No. INT-G-13-05. The aforementioned changes would result in an overall price increase to Intermountain's customers.

These price increases are applicable to service rendered under rate schedules affected by and subject to Intermountain's Purchased Gas Cost Adjustment ("PGA"), initially approved by this Commission in Order No. 26109, Case No. INT-G-95-1, and additionally approved through subsequent proceedings.

Exhibit No. 3 contains pertinent excerpts from applicable pipeline tariffs. Exhibit No. 4 summarizes the price changes in: 1) Intermountain's base rate gas costs, 2) its rate class allocation, and 3) adjusting temporary surcharges or credits flowing through to Intermountain's direct sales customers. Exhibit Nos. 3 and 4 are attached hereto and incorporated herein by reference.

III.

The current prices of Intermountain are those approved by this Commission in Order No. 32897, Case No. INT-G-13-05.

IV.

Intermountain's proposed prices incorporate all changes in costs relating to the Company's firm interstate transportation capacity including, but not limited to, any price changes or projected cost adjustments implemented by the Company's pipeline suppliers as well as any volumetric adjustments in contracted transportation agreements which have occurred since Intermountain's PGA filing in Case No. INT-G-13-05.

Intermountain continues to effectively manage its natural gas storage assets at Northwest's Jackson Prairie and Questar Pipeline's Clay Basin storage facilities. Supporting documents relating to Line 19 of Exhibit No. 4, include \$489,915 in savings from Intermountain's management of these storage assets.

Exhibit No. 4, Lines 1 through 19, details the proposed changes to Intermountain's prices resulting from Intermountain's cost of storage, and interstate and upstream capacity from its various suppliers.

V.

The WACOG reflected in Intermountain's proposed prices is \$0.39482 per therm, as shown on Exhibit No. 4, Line 21, Col. (f). This compares to \$0.37341 per therm currently included in the Company's tariffs.

Deliverable shale gas reserves in North America continue to be significant. However, modest improvements in our nation's economy coupled with an increase in natural gas fired electric generation correlate to increased demand on these abundant supplies which, in turn, cause upward pressure on natural gas prices. From a historical perspective, however, robust natural gas supplies combined with significant storage balances have kept natural gas prices significantly lower as compared to just a few years ago.

Additionally, the proposed WACOG includes benefits to Intermountain's customers generated by the Company's management of its significant natural gas storage assets. Because gas added to storage is procured during the summer season when prices are typically lower than during the winter, the cost of Intermountain's storage gas is normally less than what could be obtained on the open market in winter months. Additionally, in an effort to further stabilize the prices paid by our customers during the upcoming winter period, Intermountain has entered into various fixed price agreements to lock-in the price for portions of its underground storage and other winter "flowing" supplies.

Intermountain believes that the WACOG proposed in this Application, subject to the effect of actual supply and demand and based on current market conditions, provides today's most reasonable forecast of gas costs for the 2014-2015 PGA period. Intermountain will employ, in addition to those fixed price agreements already in place, cost effective price arrangements to further secure the price of flowing gas embedded within this Application when, and if, those pricing opportunities materialize in the marketplace.

Intermountain believes that timely natural gas price signals enhance its customer's ability to make informed and appropriate energy use decisions. The Company is committed to alert customers to any significant impending price changes before their winter natural gas usage occurs. By employing the use of customer mailings, the Company's website, and various media resources, Intermountain will continue to educate its customers regarding the wise and efficient use of natural gas, billing options available to help manage their energy budget, and any pending natural gas price changes.

VI.

Pursuant to Case No. INT-G-13-05, Intermountain included temporary credits in its October 1, 2013 prices for the principal reason of passing back to its customers deferred gas cost benefits, as outlined in Case No. INT-G-13-05. Line 26 of Exhibit No. 4 reflects the elimination of these temporary credits.

VII.

Intermountain's PGA tariff includes provisions whereby Intermountain's proposed prices will be adjusted for updated customer class sales volumes and purchased gas cost allocations, pursuant to the Company's approved cost of service methodology. Intermountain's proposed prices include a fixed cost collection adjustment pursuant to these PGA provisions, as outlined on Exhibit No. 5, Line 24. The price impact of this adjustment is included on Exhibit No. 4, Line No. 27. The Fixed Cost Collection Rate resulting from the adjustment plus the annual difference in demand charges from Exhibit No. 4, Lines 1 – 19, Col. (h) is shown on Exhibit No. 5, Line 28. Exhibit No. 5 is attached hereto and incorporated herein by reference.

VIII.

Intermountain proposes to pass through to its customers the benefits that will be generated from the management of its transportation capacity totaling \$3.9 million as outlined on Exhibit No. 7. These benefits include credits from a segmented release of a portion of Intermountain's firm capacity rights on Northwest Pipeline and other non-segmented capacity releases. Intermountain proposes to pass back these credit amounts via the per therm credits, as detailed on Exhibit No. 7 and included on Exhibit No. 6, Line 1. Exhibit Nos. 6 and 7 are attached hereto and incorporated herein by reference.

IX.

Intermountain proposes to allocate deferred gas costs from its Account No. 186 balance to its customers through temporary price adjustments to be effective during the 12-month period ending September 30, 2015, as follows:

1) Intermountain has deferred fixed gas costs in its Account No. 186. The credit amount shown on Exhibit No. 8, Line 8, Col. (b) of \$11.4 million is attributable to a true-up of the collection of interstate pipeline capacity costs, the true-up of expense issues previously ruled on by this Commission, and mitigating capacity release credits generated from the incremental release of Intermountain's pipeline capacity. Intermountain proposes to pass back these balances via the per therm credits, as detailed on Exhibit No. 8 and included on Exhibit No. 6, Line 2. Exhibit No. 8 is attached hereto and incorporated herein by reference.

2) Intermountain has also deferred in its Account No. 186 a variable gas cost debit of \$5.3 million, as shown on Exhibit No. 9, Line 2, Col. (b). This deferred debit is attributable to Intermountain's variable gas costs since October 1, 2013. Intermountain proposes to collect this balance via a per therm debit, as shown on Exhibit No. 9, Col. (b), Line 4 and included on Exhibit No. 6, Line 3.

3) Finally, Intermountain has deferred in its Account No. 186 deferred gas costs related to Lost and Unaccounted For Gas as shown on Exhibit No. 9, Col. (b), Lines 5 through 20. This deferral results in net per therm increases to Intermountain's sales customers, as illustrated on Exhibit No. 9, Line 12, Col. (b), and included on Exhibit No. 6, Line 3. The Lost and Unaccounted For Gas deferral also results in a per therm increase for Intermountain's transportation customers as shown on Exhibit No. 9, Line 20, Col. (b). Exhibit No. 9 is attached hereto and incorporated herein by reference.

X.

Pursuant to Commission Order No. 32793, Case No. INT-G-13-02, Intermountain has deferred in its Account No. 186 variable gas cost credits associated with sales of liquefied natural gas at its Nampa, Idaho facility. Intermountain proposes to pass back this \$405,441 sales credit as outlined on Exhibit No. 10, Line 7. Exhibit No. 10 is attached hereto and incorporated herein by reference.

XI.

Intermountain has allocated the proposed price changes to each of its customer classes based upon Intermountain's PGA provision. However, a straight cent per therm price increase was not utilized for the LV-1 tariff as no fixed costs are currently recovered in the tail block of the LV-1 tariff. The proposed changes in the WACOG, and variable deferred debits and credits as outlined on Exhibit No.'s 9 and 10, are applied to all three blocks of the LV-1 tariff. However, all adjustments relating to fixed costs are applied only to the first two blocks of the LV-1 tariff.

XII.

Each block of the proposed LV-1, T-3, T-4 and T-5 tariffs include a uniform cents per therm increase to adjust for Lost and Unaccounted For Gas as detailed on Exhibit No. 9, Lines 13 through 20, Col. (b). The prices, including the proposed adjustment for each block of the T-3, T-4 and T-5 tariffs, and the removal of existing temporary price changes, are outlined on Exhibit No. 1, Page 1, Lines 21 through 32.

XIII.

Exhibit No. 11 is an analysis of the overall price increases by class of customer. Exhibit No. 11 is attached hereto and incorporated herein by reference.

XIV.

The proposed overall price increases herein requested among the classes of service of Intermountain reflect a just, fair, and equitable pass-through of changes in gas related costs to Intermountain's customers.

XV.

This Application is filed pursuant to the applicable statutes and the Rules and Regulations of the Commission. This Application has been brought to the attention of Intermountain's customers through a Customer Notice and by a Press Release sent to daily and weekly newspapers, and major radio and television stations in Intermountain's service area. The Press Release and Customer Notice are attached hereto and incorporated herein by reference. Copies of this Application, its Exhibits, and Workpapers have been provided to those parties regularly intervening in Intermountain's rate proceedings.

XVI.

Intermountain requests that this matter be handled under modified procedure pursuant to Rules 201-204 of the Commission's Rules of Procedure. Intermountain stands ready for immediate consideration of this matter.

WHEREFORE, Intermountain respectfully petitions the Idaho Public Utilities Commission as follows:

a. That the proposed rate schedules herewith submitted as Exhibit No. 2 be approved without suspension and made effective as of October 1, 2014 in the manner shown on Exhibit No. 2.

b. That this Application be heard and acted upon without hearing under modified procedure, and

c. For such other relief as this Commission may determine proper herein.

DATED at Boise, Idaho, this 8th day of August, 2014.

INTERMOUNTAIN GAS COMPANY

Williams Bradbury PC

By


Michael P. McGrath

Director – Regulatory Affairs

By


Ronald L. Williams

Attorney for Intermountain Gas Company

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this 8th day of August, 2014, I served a copy of the foregoing Case No. INT-G-14-01 upon:

Ed Finklea
Northwest Industrial Gas Users
326 5th St
Lake Oswego, OR 97034

Chad Stokes
Cable Huston et al.
1001 SW Fifth Avenue, Suite 2000
Portland, Oregon 97204-1136

R. Scott Pasley
J. R. Simplot Company
PO Box 27
Boise, ID 83707

Don Sturtevant
J. R. Simplot Company
PO Box 27
Boise, ID 83707

by depositing true copies thereof in the United States Mail, postage prepaid, in envelopes addressed to said persons at the above addresses.



Michael P. McGrath
Director – Regulatory Affairs

EXHIBIT NO. 1

CASE NO. INT-G-14-01

INTERMOUNTAIN GAS COMPANY

CURRENT TARIFFS

Showing Proposed Price Changes

(11 pages)

**COMPARISON OF PROPOSED OCTOBER 1, 2014 PRICES
TO OCTOBER 1, 2013 PRICES**

Line No.	Rate Class (a)	Prices per INT-G-13-05 (b)	Proposed Adjustment (c)	Proposed October 1, 2014 Prices (d)
1	RS-1			
2	April - November	\$ 0.87312	\$ 0.03188	\$ 0.90500
3	December - March	0.76056	0.03188	0.79244
4	RS-2			
5	April - November	0.73125	0.02911	0.76036
6	December - March	0.69762	0.02911	0.72673
7	GS-1			
8	April - November			
9	Block 1	0.76957	0.00107	0.77064
10	Block 2	0.74784	0.00107	0.74891
11	Block 3	0.72682	0.00107	0.72789
12	December - March			
13	Block 1	0.71872	0.00107	0.71979
14	Block 2	0.69752	0.00107	0.69859
15	Block 3	0.67706	0.00107	0.67813
16	CNG Fuel	0.67706	0.00107	0.67813
17	LV-1			
18	Block 1	0.52258	0.01538 ⁽¹⁾	0.53796
19	Block 2	0.48409	0.01538 ⁽¹⁾	0.49947
20	Block 3	0.38850	0.02968 ⁽²⁾	0.41818
21	T-3			
22	Block 1	0.05459	0.00158 ⁽³⁾	0.05617
23	Block 2	0.02199	0.00158 ⁽³⁾	0.02357
24	Block 3	0.00786	0.00158 ⁽³⁾	0.00944
25	T-4			
26	Block 1	0.05881	0.00102 ⁽³⁾	0.05983
27	Block 2	0.02032	0.00102 ⁽³⁾	0.02134
28	Block 3	0.00559	0.00102 ⁽³⁾	0.00661
29	T-5			
30	Demand Charge	0.84253	-	0.84253
31	Commodity Charge	0.00145	0.00134 ⁽³⁾	0.00279
32	Over-Run Service	0.04404	0.00134 ⁽³⁾	0.04538
33	IS-R ⁽⁴⁾			
34	April - November	0.69762	0.02911	0.72673
35	December - March	0.69762	0.02911	0.72673
36	IS-C ⁽⁵⁾			
37	April - November			
38	Block 1	0.71872	0.00107	0.71979
39	Block 2	0.69752	0.00107	0.69859
40	Block 3	0.67706	0.00107	0.67813
41	December - March			
42	Block 1	0.71872	0.00107	0.71979
43	Block 2	0.69752	0.00107	0.69859
44	Block 3	0.67706	0.00107	0.67813

⁽¹⁾ See Workpaper No. 7, Line 13, Column (e)

⁽²⁾ See Workpaper No. 7, Line 17, Column (e)

⁽³⁾ Remove INT-G-13-05 temporary and add the temporary from Exhibit 9, Line 20, Column (b) plus the temporary from Exhibit 10, Line 7, Column (g) - (h)

⁽⁴⁾ The IS-R price is based on the RS-2 December - March price and receives the same PGA adjustments.

⁽⁵⁾ The IS-C price is based on the GS-1 December - March price and receives the same PGA adjustments.

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Sixth Revised <u>Seventh</u> Sheet No. 01 (Page 1 of 1)	
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Effective**
~~Sept. 25, 2013~~ **Oct. 1, 2013**
Per O.N. 32897
Jean D. Jewell Secretary

**Rate Schedule RS-1
RESIDENTIAL SERVICE**

AVAILABILITY:

Available to individually metered consumers not otherwise specifically provided for, using natural gas for residential purposes.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - ~~\$0.87312~~ per therm* \$0.90500

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.76056~~ per therm* \$0.79244

***Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.04197)~~ \$(0.03501)

Weighted average cost of gas of ~~\$0.37341~~ \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2013 <u>October 1, 2014</u>	

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Sixth Revised <u>Seventh</u> Sheet No. 02 (Page 1 of 1)	
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Sept. 25, 2013** Effective **Oct. 1, 2013**
~~Per O.N. 32097~~
Jean D. Jewell Secretary

**Rate Schedule RS-2
MULTIPLE USE RESIDENTIAL SERVICE**

AVAILABILITY:

Available to individually metered consumers using gas for several residential purposes including both water heating and space heating.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - ~~\$0.73425~~ per therm* \$0.76036

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.69762~~ per therm* \$0.72673

*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.03426)~~ \$(0.02704)
Weighted average cost of gas of ~~\$0.37344~~ \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2013	<u>October 1, 2014</u>

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Eighth Revised Ninth Sheet No. 03 (Page 1 of 2)	
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved Effective
~~Sept. 25, 2013~~ ~~Oct. 1, 2013~~
Per O.N. 32097
Jean D. Jewell Secretary

Rate Schedule GS-1 GENERAL SERVICE

AVAILABILITY:

Available to individually metered customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on Company's distribution system. Requirements in excess of 2,000 therms per day may be served under this rate schedule upon execution of a one-year written service contract.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.00 per bill

Commodity Charge - First 200 therms per bill @ \$0.76957*	\$0.77064
Next 1,800 therms per bill @ \$0.74784*	\$0.74891
Over 2,000 therms per bill @ \$0.72682*	\$0.72789

For billing periods ending December through March

Customer Charge - \$9.50 per bill

Commodity Charge - First 200 therms per bill @ \$0.74872*	\$0.71979
Next 1,800 therms per bill @ \$0.69752*	\$0.69859
Over 2,000 therms per bill @ \$0.67766*	\$0.67813

*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.02360)~~ \$(0.03550)
Weighted average cost of gas of ~~\$0.37344~~ \$0.39482

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director -- Regulatory Affairs
Effective: October 1, 2013	October 1, 2014

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Forty-Eighth Revised <u>Ninth</u> Sheet No. 03 (Page 2 of 2)	
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Sept. 25, 2013** Effective **Oct. 1, 2013**
Per O.N. 32897
Jean D. Jewell Secretary

**Rate Schedule GS-1
GENERAL SERVICE (Continued)**

For separately metered deliveries of gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines.

Customer Charge - \$9.50 per bill

Commodity Charge - ~~\$0.67706~~ per therm* \$0.67813

*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.02360)~~ \$(0.03550)
Weighted average cost of gas of ~~\$0.37344~~ \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. Any GS-1 customer who leaves the GS-1 service will pay to Intermountain Gas Company, upon exiting the GS-1 service, all gas and transportation related costs incurred to serve the customer during the GS-1 service period not borne by the customer during the time the customer was using GS-1 service. Any GS-1 customer who leaves the GS-1 service will have refunded to them, upon exiting the GS-1 service, any excess gas commodity or transportation payments made by the customer during the time they were a GS-1 customer.
2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director - Regulatory Affairs
Effective: October 1, 2013	<u>October 1, 2014</u>

I.P.U.C. Gas Tariff
Second Revised Volume No. 1
(Supersedes First Revised Volume No. 1)
Fifty-Sixth Revised Seventh Sheet No. 04 (Page 1 of 2)

Name
of Utility **Intermountain Gas Company**

IDAHO PUBLIC UTILITIES COMMISSION

Approved

Effective

~~Sept. 25, 2013~~

~~Oct. 1, 2013~~

~~Per O.N. 32897~~

Jean D. Jewell Secretary

**Rate Schedule LV-1
LARGE VOLUME FIRM SALES SERVICE**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing customer receiving service under the Company's rate schedule LV-1 or any new customer whose usage does not exceed 500,000 therms annually, upon execution of a one-year minimum written service contract for firm sales service in excess of 200,000 therms per year.

MONTHLY RATE:

Commodity Charge:

First 250,000 therms per bill @ ~~\$0.52258*~~ \$0.53796
Next 500,000 therms per bill @ ~~\$0.48489*~~ \$0.49947
Amount Over 750,000 therms per bill @ ~~\$0.38858**~~ \$0.41818

The above prices include weighted average cost of gas of ~~\$0.37341~~ \$0.39482

* Includes temporary purchased gas cost adjustment of ~~\$(0.02700)~~ \$(0.01450)

** Includes temporary purchased gas cost adjustment of ~~\$0.00848~~ \$0.01675

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

2. Any LV-1 customer who exits the LV-1 service at any time (including, but not limited to, the expiration of the contract term) will pay to Intermountain Gas Company, upon exiting the LV-1 service, all gas and/or interstate transportation related costs to serve the customer during the LV-1 contract period not borne by the customer during the LV-1 contract period. Any LV-1 customer will have refunded to them, upon exiting the LV-1 service, any excess gas and/or interstate transportation related payments made by the customer during the LV-1 contract period.

3. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the LV-1 Block 1 rate adjusted for the removal of variable gas costs. The customer's future eligibility for the LV-1 Rate Schedule will be renegotiated with the Company.

Issued by: **Intermountain Gas Company**
By: Michael P. McGrath Title: Director - Regulatory Affairs
Effective: ~~October 1, 2013~~ October 1, 2014

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Eighth Revised <u>Ninth</u> Sheet No. 11 (Page 1 of 2)	
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Sept. 25, 2013** Effective **Oct. 1, 2013**
Per O.N. 32897
Jean D. Jewell Secretary

**Rate Schedule T-3
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE**

AVAILABILITY:

Available at any point on the Company's distribution system to any customer upon execution of a one year minimum written service contract.

MONTHLY RATE:

Block One:	First	100,000 therms transported@	\$0.05459	<u>\$0.05617</u>
Block Two:	Next	50,000 therms transported@	\$0.02499	<u>\$0.02357</u>
Block Three:	Amount over	150,000 therms transported@	\$0.00786	<u>\$0.00944</u>

*Includes temporary purchased gas cost adjustment of ~~\$(0.00404)~~ \$0.00057

ANNUAL MINIMUM BILL:

The customer shall be subject to the payment of an annual minimum bill of \$30,000 during each annual contract period, unless a higher minimum is required under the service contract to cover special conditions.

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. The Company, in its sole discretion, shall determine whether or not it has adequate capacity to accommodate transportation of the customer's gas supply on the Company's distribution system.

2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

3. Interruptible Distribution Transportation Service may be made firm by a written agreement between the parties if the customer has a dedicated line.

4. If requested by the Company, the customer expressly agrees to interrupt its operations during periods of capacity constraints on the distribution system.

5. This service does not include the cost of the customer's gas supply or the interstate pipeline capacity. The customer is responsible for procuring its own supply of natural gas and transportation to Intermountain's distribution system under this rate.

6. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated and accepted for delivery by the interstate pipeline.

7. An existing LV-1, T-4, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-3 on the same or contiguous property.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director - Regulatory Affairs
Effective: October 1, 2013	<u>October 1, 2014</u>

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Seventh Revised <u>Eighth</u> Sheet No. 13 (Page 1 of 2)	
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Sept. 25, 2013** Effective **Oct. 1, 2013**
Per O.N. 32897
Jean D. Jewell Secretary

**Rate Schedule T-4
FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one year minimum written service contract for firm distribution transportation service in excess of 200,000 therms per year.

MONTHLY RATE:

Commodity Charge:

Block One:	First	250,000 therms transported@ \$0.05884 <u>\$0.05983</u>
Block Two:	Next	500,000 therms transported@ \$0.02032 <u>\$0.02134</u>
Block Three:	Amount over	750,000 therms transported@ \$0.00559 <u>\$0.00661</u>

*Includes temporary purchased gas cost adjustment of ~~\$(0.00402)~~ \$0.00000

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. This service excludes the service and cost of firm interstate pipeline charges.
2. The customer is responsible for procuring its own supply of natural gas and interstate transportation under this Rate Schedule. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated, scheduled, and delivered by the interstate pipeline to the designated city gate.
3. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
4. The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in the contract and in effect throughout the term of the service contract.
5. An existing LV-1, T-3, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-4 on the customer's same or contiguous property.

BILLING ADJUSTMENTS:

1. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the T-4 Block 1 rate. The customer's future eligibility for the T-4 Rate Schedule will be renegotiated with the Company.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2013 <u>October 1, 2014</u>	

I.P.U.C. Gas Tariff	
Second Revised Volume No. 1	
(Supersedes First Revised Volume No. 1)	
Sixth Revised <u>Seventh</u>	Sheet No. 14 (Page 1 of 2)
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Sept. 25, 2013** Effective **Oct. 1, 2013**
~~Per O.N. 32097~~
Jean D. Jewell Secretary

Rate Schedule T-5
FIRM DISTRIBUTION SERVICE WITH MAXIMUM DAILY DEMANDS

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing T-5 customer whose daily contract demand on any given day meets or exceeds a predetermined level agreed to by the customer and the Company upon execution of a one-year minimum written service contract for firm distribution service in excess of 200,000 therms per year.

MONTHLY RATE:

<u>Firm Service</u>	<u>Rate Per Therm</u>
Demand Charge:	
Firm Daily Demand	\$0.84253
Commodity Charge:	
For Firm Therms Transported	\$0.00145 * <u>\$0.00279</u>
<u>Over-Run Service</u>	
Commodity Charge:	
For Therms Transported In Excess Of MDFQ:	\$0.04404 * <u>\$0.04538</u>

*Includes temporary purchased gas cost adjustment of ~~\$(0.00101)~~ \$0.00033

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in and will be in effect throughout the term of the service contract.
3. The monthly Demand Charge will be equal to the MDFQ times the Firm Daily Demand rate. Firm demand relief will be afforded to those T-5 customers paying both demand and commodity charges for gas when, in the Company's judgment, such relief is warranted.
4. The actual therm usage for the month or the MDFQ times the number of days in the billing month, whichever is less, will be billed at the applicable commodity charge for firm therms.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2013	<u>October 1, 2014</u>

I.P.U.C. Gas Tariff Fifth Revised Sixth	Sheet No. 16 (Page 1 of 2)
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Sept. 25, 2013** Effective **Oct. 1, 2013**
Per O.N. 32897
Jean D. Jewell Secretary

**Rate Schedule IS-R
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE**

APPLICABILITY:

Applicable to any new residential Customer using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-R and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - ~~\$0.69762~~ per therm* \$0.72673

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - ~~\$0.69762~~ per therm* \$0.72673

*Includes:

Temporary purchased gas cost adjustment of ~~\$(0.03126)~~ \$(0.02704)

Weighted average cost of gas of ~~\$0.37941~~ \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director -- Regulatory Affairs
Effective: October 1, 2013	<u>October 1, 2014</u>

I.P.U.C. Gas Tariff Fifth Revised <u>Sixth</u>	Sheet No. 17 (Page 1 of 2)
Name of Utility	Intermountain Gas Company

IDAHO PUBLIC UTILITIES COMMISSION
Approved **Sept. 25, 2013** Effective **Oct. 1, 2013**
~~Per O.N. 32897~~
Jean D. Jewell Secretary

**Rate Schedule IS-C
SMALL COMMERCIAL INTERRUPTIBLE SNOWMELT SERVICE**

APPLICABILITY:

Applicable to any new Customer otherwise eligible to receive gas service under Rate Schedule GS-1 and using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-C and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's Initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

For billing periods ending April through November

Customer Charge – \$2.00 per bill

Commodity Charge – First 200 therms per bill @ \$0.71872* \$0.71979
Next 1,800 therms per bill @ \$0.69752* \$0.69859
Over 2,000 therms per bill @ \$0.67706* \$0.67813

For billing periods ending December through March

Customer Charge – \$9.50 per bill

Commodity Charge – First 200 therms per bill @ \$0.71872* \$0.71979
Next 1,800 therms per bill @ \$0.69752* \$0.69859
Over 2,000 therms per bill @ \$0.67706* \$0.67813

***Includes:**

Temporary purchased gas cost adjustment of ~~\$(0.02360)~~ \$(0.03550)
Weighted average cost of gas of ~~\$0.37344~~ \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2013 <u>October 1, 2014</u>	

EXHIBIT NO. 2

CASE NO. INT-G-14-01

INTERMOUNTAIN GAS COMPANY

PROPOSED TARIFFS

(10 pages)

I.P.U.C. Gas Tariff
Second Revised Volume No. 1
(Supersedes First Revised Volume No. 1)
Forty-Seventh Revised Sheet No. 01 (Page 1 of 1)

Name
of Utility **Intermountain Gas Company**

Rate Schedule RS-1 RESIDENTIAL SERVICE

AVAILABILITY:

Available to individually metered consumers not otherwise specifically provided for, using natural gas for residential purposes.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - \$0.90500 per therm*

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.79244 per therm*

***Includes:**

Temporary purchased gas cost adjustment of \$(0.03501)
Weighted average cost of gas of \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Title: Director – Regulatory Affairs

Effective: October 1, 2014

I.P.U.C. Gas Tariff
Second Revised Volume No. 1
(Supersedes First Revised Volume No. 1)
Forty-Seventh Revised Sheet No. 02 (Page 1 of 1)

Name
of Utility **Intermountain Gas Company**

**Rate Schedule RS-2
MULTIPLE USE RESIDENTIAL SERVICE**

AVAILABILITY:

Available to individually metered consumers using gas for several residential purposes including both water heating and space heating.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - \$0.76036 per therm*

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.72673 per therm*

***Includes:**

Temporary purchased gas cost adjustment of \$(0.02704)
Weighted average cost of gas of \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: **Intermountain Gas Company**
By: Michael P. McGrath Title: Director – Regulatory Affairs
Effective: October 1, 2014

Name
of Utility

Intermountain Gas Company

**Rate Schedule GS-1
GENERAL SERVICE**

AVAILABILITY:

Available to individually metered customers whose requirements for natural gas do not exceed 2,000 therms per day, at any point on Company's distribution system. Requirements in excess of 2,000 therms per day may be served under this rate schedule upon execution of a one-year written service contract.

RATE:

Monthly minimum charge is the customer charge.

For billing periods ending April through November

Customer Charge - \$2.00 per bill

Commodity Charge - First	200 therms per bill @ \$0.77064*
Next	1,800 therms per bill @ \$0.74891*
Over	2,000 therms per bill @ \$0.72789*

For billing periods ending December through March

Customer Charge - \$9.50 per bill

Commodity Charge - First	200 therms per bill @ \$0.71979*
Next	1,800 therms per bill @ \$0.69859*
Over	2,000 therms per bill @ \$0.67813*

***Includes:**

Temporary purchased gas cost adjustment of \$(0.03550)
Weighted average cost of gas of \$0.39482

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Title: Director – Regulatory Affairs

Effective: October 1, 2014

I.P.U.C. Gas Tariff
Second Revised Volume No. 1
(Supersedes First Revised Volume No. 1)
Forty-Ninth Revised Sheet No. 03 (Page 2 of 2)

Name
of Utility

Intermountain Gas Company

**Rate Schedule GS-1
GENERAL SERVICE (Continued)**

For separately metered deliveries of gas utilized solely as Compressed Natural Gas Fuel in vehicular internal combustion engines.

Customer Charge - \$9.50 per bill

Commodity Charge - \$0.67813 per therm*

*Includes:

Temporary purchased gas cost adjustment of \$(0.03550)
Weighted average cost of gas of \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. Any GS-1 customer who leaves the GS-1 service will pay to Intermountain Gas Company, upon exiting the GS-1 service, all gas and transportation related costs incurred to serve the customer during the GS-1 service period not borne by the customer during the time the customer was using GS-1 service. Any GS-1 customer who leaves the GS-1 service will have refunded to them, upon exiting the GS-1 service, any excess gas commodity or transportation payments made by the customer during the time they were a GS-1 customer.
2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this rate schedule is a part.

Issued by: **Intermountain Gas Company**
By: Michael P. McGrath Title: Director – Regulatory Affairs
Effective: October 1, 2014

Name
of Utility **Intermountain Gas Company**

**Rate Schedule LV-1
LARGE VOLUME FIRM SALES SERVICE**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing customer receiving service under the Company's rate schedule LV-1 or any new customer whose usage does not exceed 500,000 therms annually, upon execution of a one-year minimum written service contract for firm sales service in excess of 200,000 therms per year.

MONTHLY RATE:

Commodity Charge:

First	250,000 therms per bill @ \$0.53796*
Next	500,000 therms per bill @ \$0.49947*
Amount Over	750,000 therms per bill @ \$0.41818**

The above prices include weighted average cost of gas of \$0.39482

* Includes temporary purchased gas cost adjustment of \$(0.01450)

** Includes temporary purchased gas cost adjustment of \$0.01675

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

2. Any LV-1 customer who exits the LV-1 service at any time (including, but not limited to, the expiration of the contract term) will pay to Intermountain Gas Company, upon exiting the LV-1 service, all gas and/or interstate transportation related costs to serve the customer during the LV-1 contract period not borne by the customer during the LV-1 contract period. Any LV-1 customer will have refunded to them, upon exiting the LV-1 service, any excess gas and/or interstate transportation related payments made by the customer during the LV-1 contract period.

3. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the LV-1 Block 1 rate adjusted for the removal of variable gas costs. The customer's future eligibility for the LV-1 Rate Schedule will be renegotiated with the Company.

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Ninth Revised		Sheet No. 11 (Page 1 of 2)
Name of Utility	Intermountain Gas Company	

**Rate Schedule T-3
INTERRUPTIBLE DISTRIBUTION TRANSPORTATION SERVICE**

AVAILABILITY:

Available at any point on the Company's distribution system to any customer upon execution of a one year minimum written service contract.

MONTHLY RATE:

Block One:	First	100,000 therms transported @ \$0.05617*
Block Two:	Next	50,000 therms transported @ \$0.02357*
Block Three:	Amount over	150,000 therms transported @ \$0.00944*

*Includes temporary purchased gas cost adjustment of \$0.00057

ANNUAL MINIMUM BILL:

The customer shall be subject to the payment of an annual minimum bill of \$30,000 during each annual contract period, unless a higher minimum is required under the service contract to cover special conditions.

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. The Company, in its sole discretion, shall determine whether or not it has adequate capacity to accommodate transportation of the customer's gas supply on the Company's distribution system.
2. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
3. Interruptible Distribution Transportation Service may be made firm by a written agreement between the parties if the customer has a dedicated line.
4. If requested by the Company, the customer expressly agrees to interrupt its operations during periods of capacity constraints on the distribution system.
5. This service does not include the cost of the customer's gas supply or the Interstate pipeline capacity. The customer is responsible for procuring its own supply of natural gas and transportation to Intermountain's distribution system under this rate.
6. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated and accepted for delivery by the Interstate pipeline.
7. An existing LV-1, T-4, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-3 on the same or contiguous property.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2014	

I.P.U.C. Gas Tariff
Second Revised Volume No. 1
(Supersedes First Revised Volume No. 1)
Eighth Revised Sheet No. 13 (Page 1 of 2)

Name
of Utility

Intermountain Gas Company

**Rate Schedule T-4
FIRM DISTRIBUTION ONLY TRANSPORTATION SERVICE**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any customer upon execution of a one year minimum written service contract for firm distribution transportation service in excess of 200,000 therms per year.

MONTHLY RATE:

Commodity Charge:

Block One:	First	250,000 therms transported @ \$0.05983*
Block Two:	Next	500,000 therms transported @ \$0.02134*
Block Three:	Amount over	750,000 therms transported @ \$0.00661*

*Includes temporary purchased gas cost adjustment of \$0.00000

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. This service excludes the service and cost of firm Interstate pipeline charges.
2. The customer is responsible for procuring its own supply of natural gas and interstate transportation under this Rate Schedule. The customer understands and agrees that the Company is not responsible to deliver gas supplies to the customer which have not been nominated, scheduled, and delivered by the interstate pipeline to the designated city gate.
3. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
4. The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in the contract and in effect throughout the term of the service contract.
5. An existing LV-1, T-3, or T-5 customer electing this schedule may concurrently utilize Rate Schedule T-4 on the customer's same or contiguous property.

BILLING ADJUSTMENTS:

1. In the event that total deliveries to any customer within the last three contract periods met or exceeded the 200,000 therm threshold, but the customer during the current contract period used less than the contract minimum of 200,000 therms, an additional amount shall be billed. The additional amount shall be calculated by billing the deficit usage below 200,000 therms at the T-4 Block 1 rate. The customer's future eligibility for the T-4 Rate Schedule will be renegotiated with the Company.

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Title: Director – Regulatory Affairs

Effective: October 1, 2014

I.P.U.C. Gas Tariff Second Revised Volume No. 1 (Supersedes First Revised Volume No. 1) Seventh Revised Sheet No. 14 (Page 1 of 2)	
Name of Utility	Intermountain Gas Company

**Rate Schedule T-5
FIRM DISTRIBUTION SERVICE WITH MAXIMUM DAILY DEMANDS**

AVAILABILITY:

Available at any mutually agreeable delivery point on the Company's distribution system to any existing T-5 customer whose daily contract demand on any given day meets or exceeds a predetermined level agreed to by the customer and the Company upon execution of a one-year minimum written service contract for firm distribution service in excess of 200,000 therms per year.

MONTHLY RATE:

<u>Firm Service</u>	<u>Rate Per Therm</u>
Demand Charge:	
Firm Daily Demand -	\$0.84253
Commodity Charge:	
For Firm Therms Transported	\$0.00279*
<u>Over-Run Service</u>	
Commodity Charge:	
For Therms Transported In Excess Of MDFQ:	\$0.04538*

*Includes temporary purchased gas cost adjustment of \$0.00033

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.
2. The customer shall nominate a Maximum Daily Firm Quantity (MDFQ), which will be stated in and will be in effect throughout the term of the service contract.
3. The monthly Demand Charge will be equal to the MDFQ times the Firm Daily Demand rate. Firm demand relief will be afforded to those T-5 customers paying both demand and commodity charges for gas when, in the Company's judgment, such relief is warranted.
4. The actual therm usage for the month or the MDFQ times the number of days in the billing month, whichever is less, will be billed at the applicable commodity charge for firm therms.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2014	

I.P.U.C. Gas Tariff Sixth Revised	Sheet No. 16 (Page 1 of 2)
Name of Utility	Intermountain Gas Company

**Rate Schedule IS-R
RESIDENTIAL INTERRUPTIBLE SNOWMELT SERVICE**

APPLICABILITY:

Applicable to any new residential Customer using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-R and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

For billing periods ending April through November

Customer Charge - \$2.50 per bill

Commodity Charge - \$0.72673 per therm*

For billing periods ending December through March

Customer Charge - \$6.50 per bill

Commodity Charge - \$0.72673 per therm*

***Includes:**

Temporary purchased gas cost adjustment of \$(0.02704)

Weighted average cost of gas of \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

SERVICE CONDITIONS:

1. All natural gas service hereunder is subject to the General Service Provisions of the Company's Tariff, of which this Rate Schedule is a part.

Issued by: Intermountain Gas Company	
By: Michael P. McGrath	Title: Director – Regulatory Affairs
Effective: October 1, 2014	

**Rate Schedule IS-C
SMALL COMMERCIAL INTERRUPTIBLE SNOWMELT SERVICE**

APPLICABILITY:

Applicable to any new Customer otherwise eligible to receive gas service under Rate Schedule GS-1 and using natural gas to melt snow and/or ice on sidewalks, driveways or any other similar appurtenances. Any and all such applications meeting the above criteria will be subject to service under Rate Schedule IS-C and will be separately and individually metered. All service hereunder is interruptible at the sole discretion of the Company.

FACILITY REIMBURSEMENT CHARGE:

All new interruptible Snowmelt service customers are required to pay for the cost of the Snowmelt meter set and other related facility and equipment costs, prior to the installation of the meter set. Any request to alter the physical location of the meter set and related facilities from Company's initial design may be granted provided, however, the Company can reasonably accommodate said relocation and Customer agrees to pay all related costs.

RATE:

Monthly minimum charge is the Customer Charge.

For billing periods ending April through November

Customer Charge – \$2.00 per bill

Commodity Charge – First	200 therms per bill @ \$0.71979*
Next	1,800 therms per bill @ \$0.69859*
Over	2,000 therms per bill @ \$0.67813*

For billing periods ending December through March

Customer Charge – \$9.50 per bill

Commodity Charge – First	200 therms per bill @ \$0.71979*
Next	1,800 therms per bill @ \$0.69859*
Over	2,000 therms per bill @ \$0.67813*

***Includes:**

Temporary purchased gas cost adjustment of \$(0.03550)
Weighted average cost of gas of \$0.39482

PURCHASED GAS COST ADJUSTMENT:

This tariff is subject to an adjustment for cost of purchased gas as provided for in the Company's Purchased Gas Cost Adjustment Provision.

Issued by: **Intermountain Gas Company**

By: Michael P. McGrath

Title: Director – Regulatory Affairs

Effective: October 1, 2014

EXHIBIT NO. 3

CASE NO. INT-G-14-01

INTERMOUNTAIN GAS COMPANY

**PERTINENT EXCERPTS FROM INTERSTATE PIPELINES AND RELATED
FACILITIES**

(13 pages)

Northwest Pipeline LLC
FERC Gas Tariff
Fifth Revised Volume No. 1

FERC GAS TARIFF
FIFTH REVISED VOLUME NO. 1
(Superseding Fourth Revised Volume No. 1)
Of
NORTHWEST PIPELINE LLC
Filed with
FEDERAL ENERGY REGULATORY COMMISSION

Communications concerning this Tariff should be sent to:

David J. Madsen, Director, Rates & Tariffs
Northwest Pipeline LLC
295 Chipeta Way
Salt Lake City, Utah 84108
P.O. Box 58900
Salt Lake City, Utah 84158

Telephone: (801) 584-6864
Facsimile: (801) 584-7764

Northwest Pipeline LLC
FERC Gas Tariff
Fifth Revised Volume No. 1

Fifth Revised Sheet No. 5
Superseding
Fourth Revised Sheet No. 5

STATEMENT OF RATES
Effective Rates Applicable to
Rate Schedules TF-1, TF-2, TI-1, TFL-1 and TIL-1
(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate(1), (3)	
	Minimum	Maximum
Rate Schedule TF-1 (4) (5)		
Reservation		
(Large Customer)		
System-Wide	.00000	.41000
15 Year Evergreen Exp.	.00000	.36263
25 Year Evergreen Exp.	.00000	.34234
Volumetric (2)		
(Large Customer)		
System-Wide	.00813	.03000
15 Year Evergreen Exp.	.00813	.00813
25 Year Evergreen Exp.	.00813	.00813
(Small Customer) (6)	.00813	.72155
Scheduled Overrun (2)	.00813	.44000
Rate Schedule TF-2 (4) (5)		
Reservation	.00000	.41000
Volumetric	.00813	.03000
Scheduled Daily Overrun	.00813	.44000
Annual Overrun	.00813	.44000
Rate Schedule TI-1 (2)		
Volumetric (7)	.00813	.44000
Rate Schedule TFL-1 (4) (5)		
Reservation	-	-
Volumetric (2)	-	-
Scheduled Overrun (2)	-	-
Rate Schedule TIL-1 (2)		
Volumetric	-	-

Northwest Pipeline LLC
FERC Gas Tariff
Fifth Revised Volume No. 1

Fifth Revised Sheet No. 7
Superseding
Fourth Revised Sheet No. 7

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules SGS-2F and SGS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
Rate Schedule SGS-2F (2) (3) (4) (5)		
Demand Charge		
Pre-Expansion Shipper	0.00000	0.01562
Expansion Shipper	0.00000	0.04056
Capacity Demand Charge		
Pre-Expansion Shipper	0.00000	0.00057
Expansion Shipper	0.00000	0.00348
Volumetric Bid Rates		
Withdrawal Charge		
Pre-Expansion Shipper	0.00000	0.01562
Expansion Shipper	0.00000	0.04056
Storage Charge		
Pre-Expansion Shipper	0.00000	0.00057
Expansion Shipper	0.00000	0.00348
Rate Schedule SGS-2I		
Volumetric	0.00000	0.00224

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.

Northwest Pipeline LLC
FERC Gas Tariff
Fifth Revised Volume No. 1

Fourth Revised Sheet No. 8-A
Superseding
Third Revised Sheet No. 8-A

STATEMENT OF RATES (Continued)

Effective Rates Applicable to Rate Schedules LS-2F and LS-2I

(Dollars per Dth)

Rate Schedule and Type of Rate	Base Tariff Rate (1)	
	Minimum	Maximum
<hr/>		
Rate Schedule LS-2F (3)		
Demand Charge (2)	0.00000	0.02587
Capacity Demand Charge (2)	0.00000	0.00331
Volumetric Bid Rates		
Vaporization Demand-Related Charge (2)	0.00000	0.02587
Storage Capacity Charge (2)	0.00000	0.00331
Liquefaction	0.90855	0.90855
Vaporization	0.03386	0.03386
 Rate Schedule LS-2I		
Volumetric	0.00000	0.00662
Liquefaction	0.90855	0.90855
Vaporization	0.03386	0.03386

Footnotes

- (1) Shippers receiving service under these rate schedules are required to furnish fuel reimbursement in-kind at the rates specified on Sheet No. 14.
- (2) Rates are daily rates computed on the basis of 365 days per year, except that rates for leap years are computed on the basis of 366 days.

Northwest Pipeline LLC
FERC Gas Tariff
Fifth Revised Volume No. 1

Eleventh Revised Sheet No. 14
Superseding
Tenth Revised Sheet No. 14

STATEMENT OF FUEL USE REQUIREMENTS FACTORS
FOR REIMBURSEMENT OF FUEL USE

Applicable to Transportation Service Rendered Under
Rate Schedules Contained in this Tariff, Fifth Revised Volume No. 1

The rates set forth on Sheet Nos. 5, 6, 7, 8 and 8-A are exclusive of fuel use requirements. Shipper shall reimburse Transporter in-kind for its fuel use requirements in accordance with Section 14 of the General Terms and Conditions contained herein.

The fuel use reimbursement furnished by Shippers shall be as follows for the applicable Rate Schedules included in this Tariff:

Rate Schedules TF-1, TF-2, TI-1, and DEX-1	1.45%
Rate Schedule TF-1 - Evergreen Expansion	
Incremental Surcharge (1)	0.50%
Rate Schedule TFL-1	-
Rate Schedule TIL-1	-
Rate Schedules SGS-2F and SGS-2I	0.47%
Rate Schedules LS-1, LS-2F and LS-2I	
Liquefaction	2.99%
Vaporization	2.79%

The fuel use factors set forth above shall be calculated and adjusted as explained in Section 14 of the General Terms and Conditions. Fuel reimbursement quantities to be supplied by Shippers to Transporter shall be determined by applying the factors set forth above to the quantity of gas nominated for receipt by Transporter from Shipper for transportation, Jackson Prairie injection, Plymouth liquefaction, Plymouth vaporization, or for deferred exchange, as applicable.

Footnote

(1) In addition to the Rate Schedule TF-1 fuel use requirements factor, the Evergreen Expansion Incremental Surcharge will apply to the quantity of gas nominated for receipt at the Sumas, SIPI or Pacific Pool receipt points under Evergreen Expansion service agreements.

NOVA Gas Transmission Ltd.

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**GAS TRANSPORTATION TARIFF
OF
NOVA GAS TRANSMISSION LTD.**

Please address communications concerning this Tariff to:

NOVA Gas Transmission Ltd.
450 First Street S.W.
Calgary, Alberta
T2P 5H1

NOVA Gas Transmission Ltd.

Attachment 2
Table of Rates, Tolls and Charges
Page 1 of 5

Group 1 Delivery Point Number	Group 1 Delivery Point Name	FT-D Demand Rate per Month Price Point "Z" (\$/GJ)	IT-D Rate per Day (\$/GJ)
2000	ALBERTA-B.C. BORDER	5.18	0.1874
31111	ALLIANCE CLAIRMONT INTERCONNECT APN	4.19	0.1514
31110	ALLIANCE EDSON INTERCONNECT APN	4.19	0.1514
31112	ALLIANCE SHELL CREEK INTERCONNECT APGC	4.19	0.1514
3002	BOUNDARY LAKE BORDER	4.19	0.1514
1958	EMPRESS BORDER	5.35	0.1935
3886	GORDONDALE BORDER	4.19	0.1514
6404	MCNEILL BORDER	5.35	0.1935

Group 2 Delivery Point Number	Group 2 Delivery Point Name	FT-D Demand Rate per Month Price Point "Z" (\$/GJ)	IT-D Rate per Day (\$/GJ)	Subject to ATCO Pipelines Franchise Fees ¹
31000	A.T. PLASTICS SALES APN	4.19	0.1514	Yes
31001	ADM AGRI INDUSTRIES SALES APN	4.19	0.1514	Yes
3880	AECO INTERCONNECTION	4.19	0.1514	
31003	AGRIUM CARSELAND SALES APS	4.19	0.1514	
31002	AGRIUM FT. SASK SALES APN	4.19	0.1514	Yes
31004	AGRIUM REDWATER SALES APN	4.19	0.1514	
31005	AINSWORTH SALES APGP	4.19	0.1514	
31006	AIR LIQUIDE SALES APN	4.19	0.1514	
3214	AKUINU RIVER WEST SALES	4.19	0.1514	
31007	ALBERTA ENVIROFUELS SALES APN	4.19	0.1514	Yes ²
31008	ALBERTA HOSPITAL SALES APN	4.19	0.1514	Yes
3868	ALBERTA-MONTANA BORDER	4.19	0.1514	
3059	ALLISON CREEK SALES	4.19	0.1514	
31009	ALTASTEEL SALES APN	4.19	0.1514	Yes ²
3562	AMOCO SALES (BP SALES TAP)	4.19	0.1514	
31012	APL JASPER SALES APN	4.19	0.1514	Yes
3488	ARDLEY SALES	4.19	0.1514	
3237	ASPEN SALES	4.19	0.1514	
3216	AURORA NO 2 SALES	4.19	0.1514	
3135	AURORA SALES	4.19	0.1514	
3423	BASHAW WEST SALES	4.19	0.1514	
31013	BAYMAG SALES APS	4.19	0.1514	
31014	BEAR CREEK COGEN SALES APGP	4.19	0.1514	
3068	BEAVER HILLS SALES	4.19	0.1514	
3268	BENBOW SOUTH SALES	4.19	0.1514	
3933	BIG EDDY INTERCONNECTION	4.19	0.1514	
3067	BIGSTONE SALES	4.19	0.1514	
3468	BLEAK LAKE SALES	4.19	0.1514	
3225	BOTHA SALES	4.19	0.1514	
3259	BOULDER CREEK SALES	4.19	0.1514	
3164	BRAINARD LAKE SALES	4.19	0.1514	
3918	BUFFALO CREEK INTERCONNECTION	4.19	0.1514	
31015	BURDETT COGEN SALES APS	4.19	0.1514	
3265	BURNT TIMBER SALES	4.19	0.1514	
3204	CABIN SALES	4.19	0.1514	
3109	CALDWELL SALES	4.19	0.1514	
31016	CALGARY ENERGY CENTRE SALES APS	4.19	0.1514	Yes
3634	CANOE LAKE SALES	4.19	0.1514	
3165	CANOE LAKE SALES NO 2	4.19	0.1514	
3866	CARBON INTERCONNECTION	4.19	0.1514	
3484	CARIBOU LAKE SALES	4.19	0.1514	
3157	CARIBOU LAKE SOUTH SALES	4.19	0.1514	
3106	CARMON CREEK SALES	4.19	0.1514	
3101	CAROLINE SALES	4.19	0.1514	
31017	CARSELAND COGEN SALES APS	4.19	0.1514	
3495	CAVALIER SALES	4.19	0.1514	
31018	CHAIN LAKES COOP SALES APS	4.19	0.1514	
3907	CHANCELLOR INTERCONNECTION	4.19	0.1514	
3151	CHEECHAM WEST NO 2 SALES	4.19	0.1514	
3622	CHEECHAM WEST SALES	4.19	0.1514	
6014	CHEVRON AURORA SALES	4.19	0.1514	
31019	CHEVRON FT. SASK SALES APN	4.19	0.1514	Yes
3097	CHICKADEE CREEK SALES	4.19	0.1514	
3305	CHIGWELL NORTH SALES	4.19	0.1514	
3496	CHIPEWYAN RIVER SALES	4.19	0.1514	
3163	CHRISTINA LAKE NORTH SALES	4.19	0.1514	

Gas Transmission Northwest LLC
FERC Gas Tariff
Fourth Revised Volume No. 1-A

FERC GAS TARIFF
FOURTH REVISED VOLUME NO. 1-A
OF
GAS TRANSMISSION NORTHWEST LLC
FILED WITH THE
FEDERAL ENERGY REGULATORY COMMISSION

Communications Concerning This Tariff
Should Be Addressed To:

Joan Collins
Manager, Tariffs and Compliance
Gas Transmission Northwest LLC
Mailing Address: P.O. Box 2446
Houston, TX 77252-2446
Courier Address: 717 Texas Street, Suite 2400
Houston, TX 77002-2761
Phone: (832) 320-5651
Fax: (832) 320-6651

Gas Transmission Northwest LLC
FERC Gas Tariff
Fourth Revised Volume No. 1-A

PART 4.1
4.1 - Statement of Rates
FTS-1 and LFS-1 Rates
v.11.0.0 Superseding v.10.0.0

STATEMENT OF EFFECTIVE RATES AND CHARGES FOR
TRANSPORTATION OF NATURAL GAS

Rate Schedules FTS-1 and LFS-1

	RESERVATION							
	DAILY MILEAGE (a) (Dth-MILE)		DAILY NON-MILEAGE (b) (Dth)		DELIVERY (c) (Dth-MILE)		FUEL (d) (Dth-MILE)	
	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>	<u>Max.</u>	<u>Min.</u>
BASE	0.000498	0.000000	0.039216	0.000000	0.000016	0.000016	0.0050%	0.0000%
STF (e)	(e)	0.000000	(e)	0.000000	0.000016	0.000016	0.0050%	0.0000%
EXTENSION CHARGES								
MEDFORD								
E-1 (f)	0.003290	0.000000	0.005498	0.000000	0.000026	0.000026	---	---
E-2 (h)(l) (Diamond 1)	0.002972	0.000000	---	---	0.000000	0.000000	---	---
E-2 (h)(l) (Diamond 2)	0.001166	0.000000	---	---	0.000000	0.000000	---	---
COYOTE SPRINGS								
E-3 (i)	0.001412	0.000000	0.001420	0.000000	0.000000	0.000000	---	---
OVERRUN CHARGE (j)	---	---	---	---	---	---	---	---
SURCHARGES								
ACA (k)	---	---	---	---	(k)	(k)	---	---

Foothills Pipe Lines Ltd.

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**PHASE I
GAS TRANSPORTATION TARIFF
OF
FOOTHILLS PIPE LINES LTD.**

This Gas Transportation Tariff is subject to the National Energy Board Act, is available for inspection during normal business hours and is also available electronically at www.transcanada.com. Communications concerning this Gas Transportation Tariff should be addressed to:

Foothills Pipe Lines Ltd.
450 First Street S.W.
Calgary, Alberta
T2P 5H1

Attention: Greg Szuch

TABLE OF EFFECTIVE RATES

1. Rate Schedule FT, Firm Transportation Service

	Demand Rate (\$/GJ/Km/Month)
Zone 6	0.0066371155
Zone 7	0.0071891649
Zone 8*	0.0152615241
Zone 9	0.0080358941

2. Rate Schedule OT, Overrun Transportation Service

	Commodity Rate (\$/GJ/Km)
Zone 6	0.0002400272
Zone 7	0.0002599917

3. Rate Schedule IT, Interruptible Transportation Service

	Commodity Rate (\$/GJ/Km)
Zone 8*	0.0005519236
Zone 9	0.0002906132

* For Zone 8, Shippers Haul Distance shall be 170.7 km.

FERC GAS TARIFF
SECOND REVISED VOLUME NO. 1
of
QUESTAR PIPELINE COMPANY
filed with the
FEDERAL ENERGY REGULATORY COMMISSION

Communications regarding this Tariff should be addressed to:

L. Bradley Burton,
General Manager Federal Regulatory Affairs and FERC Compliance Officer
Questar Pipeline Company
333 South State Street (84111)
P. O. Box 45360
Salt Lake City, UT 84145-0360
Telephone: (801) 324-2459
FAX: (801) 324-5623

Questar Pipeline Company
FERC Gas Tariff
Second Revised Volume No. 1

Statement of Rates
Section Version: 8.0.0

STATEMENT OF RATES

Rate Schedule/ Type of Charge (a)	Base Tariff Rate (\$) (b)
TRANSPORTATION	
FIRM TRANSPORTATION - T-1	
Systemwide Monthly Reservation Charge	
Maximum 4/	5.28804
Minimum	0.00000
SSXP Monthly Reservation Charge 2/	
Maximum 4/	7.82712
Minimum	0.00000
Usage Charge	
Maximum1/	0.00267
Minimum1/	0.00267
T-1 Authorized Overrun Charge	
Maximum1/	0.17652
Minimum1/	0.00267
T-1 Unauthorized Overrun Charge	
Critical	10.00000
Non-Critical	0.35304
SSXP Authorized Overrun Charge 2/	
Maximum1/	0.26000
Minimum1/	0.00267
SSXP Unauthorized Overrun Charge 2/	
Critical	10.00000
Non-Critical	0.52000
PARKING AND LOANING SERVICE - PAL2	
Initiation Charge	
Maximum	0.20846
Minimum	0.03276
Daily Inventory Charge	
Maximum	0.17570
Minimum	0.00000
NO-NOTICE TRANSPORTATION - NNT	
Monthly Reservation Charge	
Maximum 4/	0.86753
Minimum	0.00000
INTERRUPTIBLE TRANSPORTATION- T-2	
Systemwide Usage Charge	
Maximum1/	0.17652
Minimum1/	0.00267
Systemwide Unauthorized Overrun Charge	
Critical	10.00000
Non-Critical	0.35304
SSXP Usage Charge 2/	
Maximum1/	0.26000
Minimum1/	0.00267
SSXP Unauthorized Overrun Charge 2/	
Critical	10.00000
Non-Critical	0.52000
FUEL REIMBURSEMENT - 1.97 % in-kind for Rate Schedules T-1 and T-2.	
OPTIONAL VOLUMETRIC RELEASES /	
FIRM TRANSPORTATION - T-1	
Systemwide Volumetric Charge	
Maximum 4/	0.17385
Minimum	0.00000
SSXP Volumetric Charge 2/	
Maximum 4/	0.25733
Minimum	0.00000
Pipeline Usage Charges Applicable to Volumetric Releases 3/	
Maximum1/	0.00267
Minimum1/	0.00267

EXHIBIT NOS. 4-11

CASE NO. INT-G-14-01

INTERMOUNTAIN GAS COMPANY

(8 pages)

INTERMOUNTAIN GAS COMPANY
Summary of Gas Cost Changes

Line No.	Description (a)	Annual Therms/ Billing Determinants		Total Annual Cost	Annual Therms/ Billing Determinants	10/1/2014 Prices	Total Annual Cost	Annual Difference	Cost of Service Allocation of Gas Cost Adjustment ⁽¹⁾			
		INT-G-13-05	(b)		INT-G-14-01				RS-1	RS-2	GS-1	LV-1
		Prices							(i)	(j)	(k)	(l)
1	DEMAND CHARGES:											
2	Transportation:											
3	NWP TF-1 Demand 1 (Full Rate) ⁽²⁾	\$ 0.04178	916,864,500	\$ 38,304,747	862,787,350	\$ 0.04180	\$ 36,062,090	\$ (2,242,657)	\$ (266,863)	\$ (1,230,461)	\$ (727,513)	\$ (17,820)
4	NWP TF-1 Demand 1 (Discounted) ⁽³⁾	0.02106	175,404,400	3,694,656	205,101,900	0.02342	4,803,373	1,108,717	131,331	608,310	359,696	8,810
5	Upstream Capacity ⁽⁴⁾	0.01318	1,251,230,330	16,493,407	1,262,930,330	0.01327	16,754,848	261,441	31,110	143,443	84,811	2,077
6	Storage:											
7	SGS-1											
8	Demand	0.00156	303,370	172,960	303,370	0.00156	172,960	-	-	-	-	-
9	Capacity Demand	0.00006	10,920,990	227,211	10,920,990	0.00006	227,211	-	-	-	-	-
10	TF-2 Reservation	0.04100	10,920,990	447,753	10,920,990	0.04100	447,753	-	-	-	-	-
11	TF-2 Redelivery Charge	0.00300	10,920,990	32,763	10,920,990	0.00300	32,763	-	-	-	-	-
12	LS											
13	Demand	0.00259	1,132,000	1,068,887	1,132,000	0.00259	1,068,887	-	-	-	-	-
14	Capacity	0.00033	10,962,350	1,324,416	10,962,350	0.00033	1,324,416	-	-	-	-	-
15	Liquidation	0.00986	10,962,350	995,984	10,962,350	0.00986	995,984	-	-	-	-	-
16	Vaporization	0.00339	10,962,350	37,119	10,962,350	0.00339	37,119	-	-	-	-	-
17	TF-2 Reservation	0.04100	10,962,350	449,456	10,962,350	0.04100	449,456	-	-	-	-	-
18	TF-2 Redelivery Charge	0.00300	10,962,350	32,887	10,962,350	0.00300	32,887	-	-	-	-	-
19	Other Storage Facilities							(489,915) ⁽⁷⁾	(58,297)	(268,798)	(158,927)	(3,893)
20	COMMODITY CHARGES:											
21	Total Producer/Supplier Purchases Including Storage	0.37341	321,533,635	120,063,875	321,533,635	0.39482	126,947,910	6,884,035	709,260	3,760,459	2,297,590	116,796
22	TOTAL ANNUAL COST DIFFERENCE							\$ 5,521,621	\$ 547,141	\$ 3,012,953	\$ 1,855,617	\$ 105,910
23	Normalized Sales Volumes (11/13 - 12/31/13)								33,127,501	175,640,323	107,313,394	5,452,417
24	Average Base Rate Change								\$ 0.01652	\$ 0.01715	\$ 0.01729	\$ 0.01942
25	Other Permanent Changes Proposed:											
26	Elimination of Temporary Credits from Case No. INT-G-13-05								0.04197	0.03126	0.02360	0.02708
27	Adjustment to Fixed Cost Collection Rate (see Exhibit 5, Line 24)								0.00840	0.00774	(0.00432)	(0.01952)
28	Total Permanent Changes Proposed (Lines 24 through 27):								0.06688	0.05615	0.03657	0.02988
29	Temporary Surcharge (Credit) Proposed (Exhibit No. 6, Line 5, Cols (b)-(e))								(0.03501)	(0.02704)	(0.03550)	(0.01450)
30	Proposed Average Per Therm Change in Intermountain Gas Company Tariff								\$ 0.03188	\$ 0.02911	\$ 0.00107	\$ 0.01538

⁽¹⁾ See Worksheet No. 5, Line 8

⁽²⁾ See Worksheet No. 1

⁽³⁾ See Worksheet No. 2

⁽⁴⁾ See Worksheet No. 3

⁽⁵⁾ Represents Non-Additive Demand Charge Determinants

⁽⁶⁾ Price Reflects Daily Charge. Annual Charge (Column (d) & (f)) equals Price (Column (c) & (e)) times 365. Actual prices include 6 decimals.

⁽⁷⁾ See Worksheet No. 4, Line 33, Column (e)

INTERMOUNTAIN GAS COMPANY
Summary of Fixed Gas Cost Charges

Line No.	Description (a)	Annual Therms/ Billing Determinants INT-G-13-05 (b)	10/1/2013 Prices INT-G-13-05 (c)	Annual Cost INT-G-13-05 (d)	Cost of Service Allocation of Gas Cost Adjustment ⁽¹⁾			
					RS-1 (e)	RS-2 (f)	GS-1 (g)	LV-1 (h)
1	DEMAND CHARGES:							
2	Transportation:							
3	NWP TF-1 Demand 1 (Full Rate)	916,894,600	\$ 0.04178	\$ 38,304,747	\$	\$ 21,016,359	\$ 12,425,983	\$ 304,370
4	NWP TF-1 Demand 1 (Discounted)	175,404,400	0.02106	3,694,656	439,642	2,027,117	1,198,539	29,358
5	Upstream Capacity	1,251,230,330	0.01318	16,493,407	1,962,616	9,049,306	5,350,428	131,057
6	Storage:							
7	SGS-1							
8	Demand	303,370	0.00156	172,960 ⁽²⁾	20,581	94,897	56,108	1,374
9	Capacity Demand	10,920,990	0.00006	227,211 ⁽²⁾	27,037	124,662	73,707	1,805
10	TF-2 Reservation	10,920,990	0.04100	447,753	53,280	245,665	145,250	3,558
11	TF-2 Redelivery Charge	10,920,990	0.00300	32,763	3,899	17,976	10,628	260
12	LS-1							
13	Demand	1,132,000	0.00259	1,068,897 ⁽²⁾	127,192	586,464	346,748	8,493
14	Capacity	10,962,350	0.00033	1,324,416 ⁽²⁾	157,598	726,656	429,638	10,524
15	Liquefaction	10,962,350	0.09086	995,984	118,516	546,459	323,095	7,914
16	Vaporization	10,962,350	0.00339	37,119	4,417	20,366	12,041	295
17	TF-2 Reservation	10,962,350	0.04100	449,456	53,483	246,599	145,803	3,571
18	TF-2 Redelivery Charge	10,962,350	0.00300	32,887	3,913	18,045	10,668	261
19	Other Storage Facilities			3,570,335	424,848	1,958,907	1,158,210	28,370
20	Total Fixed Gas Cost Charges			\$ 66,852,591	\$ 7,955,057	\$ 36,679,478	\$ 21,686,846	\$ 531,210
21	Normalized Sales Volumes (INT-G-14-01 Estimated Volumes)				34,097,583	182,632,437	109,586,177	5,587,999
22	Fixed Cost Collection per Therm (Line 20 divided by Line 21)				\$ 0.23330	\$ 0.20084	\$ 0.19793	\$ 0.09507
23	INT-G-13-05 Fixed Cost Collection per Therm				0.22490	0.19310	0.20225	0.11169
24	Adjustment to Fixed Cost Collection (Line 22 minus Line 23)				\$ 0.00840	\$ 0.00774	\$ (0.00432)	\$ (0.01662)
25	FIXED COST COLLECTION RATE CALCULATION:							
26	Adjusted Fixed Cost Collection Per Therm (Line 22)				\$ 0.23330	\$ 0.20084	\$ 0.19793	\$ 0.09507
27	Incremental Fixed Cost Collection ⁽³⁾				(0.00489)	(0.00426)	(0.00412)	(0.00199)
28	INT-G-14-01 Fixed Costs Collected				\$ 0.22841	\$ 0.19658	\$ 0.19381	\$ 0.09308

⁽¹⁾ See Workpaper No. 5, Line 8
⁽²⁾ Price Reflects Daily Charge; Annual Charge (Column (d)) equals Price (Column (c)) times Annual Therms (Column (b)) times 365.
⁽³⁾ See Exhibit 4, Lines 1-19

INTERMOUNTAIN GAS COMPANY
Summary of Proposed Temporary Surcharges (Credits)

Line No.	Description (a)	Cost of Service Allocation of Deferred Gas Costs			
		RS-1 (b)	RS-2 (c)	GS-1 (d)	LV-1 (e)
1	Management of Pipeline Transportation Capacity ⁽¹⁾	\$ (0.01396)	\$ (0.01214)	\$ (0.01175)	\$ (0.00566)
2	Proposed Temporary Surcharge (Credit) - Fixed Deferral ⁽²⁾	(0.03809)	(0.03208)	(0.04096)	(0.02559)
3	Proposed Temporary Surcharge (Credit) - Variable Deferral	0.01813 ⁽³⁾	0.01813 ⁽³⁾	0.01813 ⁽³⁾	0.01719 ⁽⁴⁾
4	LNG Sales Credits ⁽⁵⁾	(0.00109)	(0.00095)	(0.00092)	(0.00044)
5	Total Proposed Temporary Surcharges (Credits)	\$ (0.03501)	\$ (0.02704)	\$ (0.03550)	\$ (0.01450)

- ⁽¹⁾ See Exhibit No. 7, Line 5, Columns (c) - (f)
⁽²⁾ See Exhibit No. 8, Line 10, Columns (c) - (f)
⁽³⁾ See Exhibit No. 9; Line 4, Column (b) plus Line 12, Column (b)
⁽⁴⁾ See Exhibit No. 9; Line 4, Column (b) plus Line 20, Column (b)
⁽⁵⁾ See Exhibit No. 10, Line 7, Columns (c) - (f)

INTERMOUNTAIN GAS COMPANY
Allocation of Annualized Credits Resulting from Management of Pipeline Transportation Capacity

Line No.	Description (a)	Cost of Service Allocation of Deferred Gas Costs ⁽¹⁾				
		Total (b)	RS-1 (c)	RS-2 (d)	GS-1 (e)	LV-1 (f)
1	Long Term Northwest Pipeline Capacity Releases	\$ (3,136,165)	\$ (373,185)	\$ (1,720,694)	\$ (1,017,366)	\$ (24,920)
2	Upstream Pipeline Capacity Releases	(750,000)	(89,246)	(411,495)	(243,299)	(5,960)
3	Total Management of Pipeline Transportation Capacity	\$ (3,886,165)	\$ (462,431)	\$ (2,132,189)	\$ (1,260,665)	\$ (30,880)
4	Normalized Sales Volumes (1/1/13 - 12/31/13)		33,127,501	175,640,323	107,313,394	5,452,417
5	Proposed Price Adjustment Per Therm		\$ (0.01396)	\$ (0.01214)	\$ (0.01175)	\$ (0.00566)

⁽¹⁾ See Workpaper No. 5, Line 8

INTERMOUNTAIN GAS COMPANY
Proposed Temporary Surcharges (Credits) - Fixed Costs

Line No.	Description (a)	Deferred Account 1860					Cost of Service Allocation of Deferred Gas Costs ⁽²⁾			
		Estimated Sept. 30, 2014 Balance ⁽¹⁾	(b)	RS-1 (c)	RS-2 (d)	GS-1 (e)	LV-1 (f)			
1	Fixed Costs:									
2	From INT-G-13-05 (Accounts 1860.2050 - 2090)	\$ 134,110	\$	\$ 8,004	\$ (12,748)	\$ 90,226	\$ 48,628			
3	Fixed Cost Collection Adjustment (Account 1860.2200)	(4,455,590)		(412,975)	(1,682,767)	(2,214,881)	(144,967)			
4	Capacity Releases (Account 1860.2320)	(7,160,074)		(852,006)	(3,928,460)	(2,322,714)	(56,894)			
5	Interest (Account 1860.2430)	(1,613)		(192)	(885)	(523)	(13)			
6	Management of Pipeline Transportation Capacity (Account 1860.2530)	(3,886,165)		(464,035)	(2,125,413)	(1,266,773)	(28,944)			
7	Amortization of 1860.2530 (Accounts 1860.2540 - 1860.2550)	3,938,942		459,456	2,117,200	1,319,616	42,670			
8	Total Fixed Costs	\$ (11,430,390)	\$	\$ (1,261,748)	\$ (5,634,073)	\$ (4,395,049)	\$ (139,520)			
9	Normalized Sales Volumes (1/1/13 - 12/31/13)			33,127,501	175,640,323	107,313,394	5,452,417			
10	Proposed Temporary Surcharge (Credit)-Fixed Costs			\$ (0.03809)	\$ (0.03208)	\$ (0.04096)	\$ (0.02559)			

⁽¹⁾ See Worksheet No. 6, Pages 3 - 4

⁽²⁾ See Worksheet No. 5, Line 8

INTERMOUNTAIN GAS COMPANY
Proposed Temporary Surcharges (Credits) - Variable Costs

Line No.	Description (a)	Amount (b)
1	Account 1860 Variable Amounts Which Apply to RS-1, RS-2, GS-1, and LV-1:	
2	Account 1860 Variable Costs	\$ 5,343,108 ⁽¹⁾
3	Normalized Sales Volumes (1/1/13 - 12/31/13)	321,533,635
4	Proposed Temporary Surcharge (Credit) - Variable Costs	<u>\$ 0.01662</u>
5	Lost and Unaccounted For Gas Amounts Which Apply to RS-1, RS-2, and GS-1:	
6	Lost and Unaccounted For Gas Amounts from INT-G-13-05 (Account 1860-2120)	\$ (156,274) ⁽²⁾
7	Lost and Unaccounted For Gas Amortization (Account 1860-2130)	162,670 ⁽³⁾
8	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-13-05	6,396
9	Lost and Unaccounted For Gas INT-G-14-01	471,135 ⁽⁴⁾
10	Total Lost and Unaccounted For Gas Amounts Which Apply to RS-1, RS-2, and GS-1	\$ 477,531
11	Normalized Sales Volumes (1/1/13 - 12/31/13)	316,081,218
12	Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs	<u>\$ 0.00151</u>
13	Lost and Unaccounted For Gas Amounts Which Apply to LV-1, T-3, T-4, and T-5:	
14	Lost and Unaccounted For Gas Amounts from INT-G-13-05 (Account 1860-2120)	\$ (288,043) ⁽⁵⁾
15	Lost and Unaccounted For Gas Amortization (Account 1860-2140)	287,545 ⁽⁶⁾
16	(Over)/Under Collection of Lost and Unaccounted For Gas from INT-G-13-05	(498)
17	Lost and Unaccounted For Gas INT-G-14-01	157,034 ⁽⁷⁾
18	Total Lost and Unaccounted For Gas Amounts Which Apply to LV-1, T-3, T-4 and T-5	\$ 156,536
19	Normalized Sales Volumes (1/1/13 - 12/31/13)	274,808,992
20	Proposed Temporary Surcharge (Credit) - Lost and Unaccounted For Gas Costs	<u>\$ 0.00057</u>

⁽¹⁾ See Workpaper No. 6, Page 1, Lines 1 - 18

⁽²⁾ See Workpaper No. 6, Page 1, Line 20, Column (c)

⁽³⁾ See Workpaper No. 6, Page 1, Line 26, Column (d)

⁽⁴⁾ See Workpaper No. 6, Page 2, Line 9, Column (d) plus Line 15, Column (e)

⁽⁵⁾ See Workpaper No. 6, Page 1, Line 21, Column (c)

⁽⁶⁾ See Workpaper No. 6, Page 1, Line 30, Column (d)

⁽⁷⁾ See Workpaper No. 6, Page 2, Line 10, Column (d) plus Line 19, Column (e)

INTERMOUNTAIN GAS COMPANY
Allocation of LNG Sales Credits

Cost of Service Allocation of Deferred Gas Costs ⁽²⁾

Line No.	Description (a)	Deferred Account 1860 Estimated Sept. 30, 2014 Balance ⁽¹⁾						
		(b)	RS-1 (c)	RS-2 (d)	GS-1 (e)	LV-1 (f)	T-4 (g)	T-5 (h)
1	From INT-G-13-05 (Accounts 1860.2800 - 2810)	\$ (416)	\$ (37)	\$ (171)	\$ (101)	\$ (2)	\$ (100)	\$ (5)
2	Interest (Account 1860.2815)	(15)	(1)	(6)	(4)	-	(4)	-
3	LNG Sales Deferral - Margin Sharing (Account 1860.2820)	(350,873)	(31,220)	(143,947)	(85,110)	(2,085)	(84,491)	(4,020)
4	LNG Sales Deferral - O&M Recovery (Account 1860.2825)	(54,137)	(4,817)	(22,210)	(13,132)	(322)	(13,036)	(620)
5	Total LNG Sales Credits	\$ (405,441)	\$ (36,075)	\$ (166,334)	\$ (98,347)	\$ (2,409)	\$ (97,631)	\$ (4,645)
6	Normalized Sales Volumes (1/1/13 - 12/31/13)		33,127,501	175,640,323	107,313,394	5,452,417	172,693,318	19,245,901
7	Proposed Price Adjustment Per Therm		\$ (0.00109)	\$ (0.00095)	\$ (0.00092)	\$ (0.00044)	\$ (0.00057)	\$ (0.00024)

⁽¹⁾ See Workpaper No. 6, Page 5, Lines 1 - 12

⁽²⁾ See Workpaper No. 9, Line 5

INTERMOUNTAIN GAS COMPANY
Analysis of Annualized Price Change by Class of Service
Normalized Volumes for Twelve Months Ended December 31, 2013

Line No.	Description (a)	Average Prices Effective per Case No. INT-G-13-05 Commission Order No. 32897			Proposed Adjustments Effective 10/1/2014		Proposed Average Prices Effective 10/1/2014		Percent Change (i)
		Annual Therms/CD Vols. (b)	Revenue (c)	\$/Therm (d)	Revenue (e)	\$/Therm (f)	Revenue (g)	\$/Therm (h)	
1	Gas Sales:								
2	RS-1 Residential	33,127,501	\$ 29,052,487	\$ 0.87699	\$ 1,056,105	\$ 0.03188	\$ 30,108,592	\$ 0.90887	3.64%
3	RS-2 Residential	175,640,323	134,298,104	0.76462	5,112,890	0.02911	139,410,994	0.79373	3.81%
4	GS-1 General Service	107,313,394	78,433,213	0.73088	114,825	0.00107	78,548,038	0.73195	0.15%
5	LV-1 Large Volume	5,452,417	2,848,343	0.52240	83,858	0.01538	2,932,201	0.53778	2.94%
6	Total Gas Sales	321,533,635	244,632,147	0.76083	6,367,678	0.01980	250,999,825	0.78063	2.60%
7	T-3 Transportation	77,417,356	1,298,289	0.01677	122,319	0.00158	1,420,608	0.01835	9.42%
8	T-4 Transportation	172,693,318	7,261,754	0.04205	176,147	0.00102	7,437,901	0.04307	2.43%
9	T-5 Transportation (Demand)	-	-	0.84253	-	-	-	0.84253	0.00%
10	T-5 Transportation (Commodity)	19,245,901	27,907	0.00145	25,790	0.00134	53,697	0.00279	92.41%
11	Total T-5	19,245,901	27,907	0.00145	25,790	0.00134	53,697	0.00279	92.41%
12	Total Transportation	269,356,575	8,587,950	0.03188	324,256	0.00120	8,912,206	0.03308	3.76%
13	Total	590,890,210	\$ 253,220,097	\$ 0.42854	\$ 6,691,934	\$ 0.01133	\$ 259,912,031	\$ 0.43987	2.64%

⁽¹⁾ Demand volumes removed from the \$/therm calculations

NEWS RELEASE
and
CUSTOMER NOTICE

CASE NO. INT-G-14-01

INTERMOUNTAIN GAS COMPANY

(2 Pages)



555 S. Cole Rd.
Boise, ID 83709
(208) 377-6000

Intermountain Gas Company files annual PGA

BOISE, IDAHO – August 8, 2014 -- Intermountain Gas Company filed its annual Purchased Gas Cost Adjustment (PGA) application with the Idaho Public Utilities Commission to increase its prices by an overall average increase of 2.64%, or \$6.7 million. If approved, the increase would be effective Oct.1, 2014. The main reason for the filing is an increase in the price of natural gas that Intermountain purchases for its customers. Intermountain's earnings will not increase as a result of the proposed change in prices and revenues.

If approved, residential customers using natural gas for space and water heating will see an average increase of 3.81%, or \$1.89 per month. Customers using natural gas for space heating only will see an average increase of \$1.40 per month, or 3.64%, based on average weather and usage. Commercial customers, on average, would see an increase of \$0.31 per month or 0.15%.

The company is also proposing to eliminate the temporary surcharges and credits that have been included in its current prices during the past year. Newer temporary surcharges and credits will be included going forward. Even with this requested increase, the aforementioned gas-cost portion of Intermountain's prices will be 50% lower than in 2005.

Scott Madison, Executive Vice President and General Manager of Intermountain said, "The slight increase in the cost of natural gas is mainly a supply and demand issue. Last winter's cold weather in the eastern U.S. put an upward pressure on prices, and also put a significant dent into natural gas storage levels across the country. There also continues to be an increase in demand from natural gas-fired electric generation. Fortunately, we continue to see increased domestic natural gas production, and we anticipate prices will remain fairly stable in the coming years."

Intermountain continues to urge all its customers to use energy wisely. Conservation tips, information on government payment energy assistance, and programs to help customers level out their energy bills over the year can be found on the company's website, www.intgas.com.

A Purchased Gas Cost Adjustment application is filed each year to ensure the costs Intermountain incurs on behalf of its customers are reflected in its sales prices. The request is a proposal, and is subject to public review and approval by the Idaho Public Utilities Commission. A copy of the application is available at the Commission's office and on its homepage at www.puc.idaho.gov as well as on Intermountain's website at www.intgas.com. Written comments regarding the application may be filed with the Commission. Customers may also subscribe to the Commission's RSS feed to receive periodic updates via email.

Intermountain Gas Company is a natural gas distribution company serving approximately 331,000 residential, commercial and industrial customers in 74 communities in southern Idaho. Intermountain is a subsidiary of MDU Resources Group, Inc., a multidimensional natural resources enterprise traded on the New York Stock Exchange as "MDU." For more information about MDU Resources, visit the company's website at www.mdu.com. For more information about Intermountain, visit www.intgas.com.

Media Contact: Byron Defenbach at (208) 377-6080.



Customer Notice

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WORKPAPER NOS. 1-9

CASE NO. INT-G-14-01

INTERMOUNTAIN GAS COMPANY

(14 pages)

INTERMOUNTAIN GAS COMPANY **Summary of Northwest Pipeline TF-1 Full Rate Demand Costs**

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-13-05</u> <u>Annual Therms</u> (b)	<u>INT-G-13-05</u> <u>Prices</u> (c)	<u>INT-G-13-05</u> <u>Annual Cost</u> (d)
1	TF-1 Demand 1 Contract #1	412,537,600	\$ 0.041850	\$ 17,264,663
2	TF-1 Demand 1 Contract #2	25,550,000	0.055146	1,408,984
3	TF-1 Demand 1 Contract #3	73,000,000	0.041000	2,993,000
4	TF-1 Demand 1 Contract #4	37,927,150	0.041000	1,555,015
5	TF-1 Demand 1 Contract #5	43,489,750	0.041000	1,783,084
6	TF-1 Demand 1 Contract #6	36,500,000	0.041000	1,496,500
7	TF-1 Demand 1 Contract #7	87,600,000	0.041000	3,591,600
8	TF-1 Demand 1 Contract #8	18,250,000	0.041000	748,250
9	TF-1 Demand 1 Contract #9	104,495,850	0.041000	4,284,334
10	TF-1 Demand 1 Contract #10	26,462,500	0.041000	1,084,966
11	TF-1 Demand 1 Contract #11	51,081,750	0.041000	2,094,351
12	TF-1 Demand 1 Contract #12	0	0	0
13	Total Annual Cost	<u>916,894,600</u>		<u>\$ 38,304,747</u>

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-14-01</u> <u>Annual Therms</u> (b)	<u>INT-G-14-01</u> <u>Prices</u> (c)	<u>INT-G-14-01</u> <u>Annual Cost</u> (d)
14	TF-1 Demand 1 Contract #1	412,537,600	\$ 0.041849	\$ 17,264,201
15	TF-1 Demand 1 Contract #2	25,550,000	0.054215	1,385,194
16	TF-1 Demand 1 Contract #3	73,000,000	0.041000	2,993,000
17	TF-1 Demand 1 Contract #4	26,429,650	0.041000	1,083,614
18	TF-1 Demand 1 Contract #5	32,850,000	0.041000	1,346,850
19	TF-1 Demand 1 Contract #6	0	0	0
20	TF-1 Demand 1 Contract #7	87,600,000	0.041000	3,591,600
21	TF-1 Demand 1 Contract #8	18,250,000	0.041000	748,250
22	TF-1 Demand 1 Contract #9	104,495,850	0.041000	4,284,334
23	TF-1 Demand 1 Contract #10	26,462,500	0.041000	1,084,966
24	TF-1 Demand 1 Contract #11	51,081,750	0.041000	2,094,351
25	TF-1 Demand 1 Contract #12	4,530,000	0.041000	185,730
26	Total Annual Cost	<u>862,787,350</u>		<u>\$ 36,062,090</u>
27	Total Annual Cost Difference (Row 26 minus Row 13)			<u>\$ (2,242,657)</u> ⁽¹⁾

⁽¹⁾ See Exhibit 4, Line 3, Column (h)

INTERMOUNTAIN GAS COMPANY

Summary of Northwest Pipeline TF-1 Discounted Demand Costs

Line No.	Transportation (a)	INT-G-13-05 Annual Therms (b)	INT-G-13-05 Prices (c)	INT-G-13-05 Annual Cost (d)
1	TF-1 Demand 1 Contract #1	18,250,000	\$ 0.026650	\$ 486,366
2	TF-1 Demand 1 Contract #2	29,404,400	0.021747	639,444
3	TF-1 Demand 1 Contract #3	58,400,000	0.022550	1,316,920
4	TF-1 Demand 1 Contract #4	36,500,000	0.026650	972,725
5	TF-1 Demand 1 Contract #5	32,850,000	0.008499	279,201
6	TF-1 Demand 1 Contract #6	0	0	0
7	TF-1 Demand 1 Contract #7	0	0	0
8	Total Annual Cost	<u>175,404,400</u>		<u>3,694,656</u>

Line No.	Transportation (a)	INT-G-14-01 Annual Therms (b)	INT-G-14-01 Prices (c)	INT-G-14-01 Annual Cost (d)
9	TF-1 Demand 1 Contract #1	18,250,000	\$ 0.026650	\$ 486,366
10	TF-1 Demand 1 Contract #2	29,404,400	0.021747	639,444
11	TF-1 Demand 1 Contract #3	58,400,000	0.023409	1,367,104
12	TF-1 Demand 1 Contract #4	36,500,000	0.026650	972,725
13	TF-1 Demand 1 Contract #5	32,850,000	0.008499	279,203
14	TF-1 Demand 1 Contract #6	11,497,500	0.036900	424,261
15	TF-1 Demand 1 Contract #7	18,200,000	0.034850	634,270
16	Total Annual Cost	<u>205,101,900</u>		<u>4,803,373</u>
17	Total Annual Cost Difference (Row 16 minus Row 8)			<u>\$ 1,108,717</u> ⁽¹⁾

⁽¹⁾ See Exhibit 4, Line 4, Column (h)

INTERMOUNTAIN GAS COMPANY

Summary of Upstream Capacity Costs

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-13-05</u> <u>Annual Therms</u> (b)	<u>INT-G-13-05</u> <u>Prices</u> (c)	<u>INT-G-13-05</u> <u>Annual Cost</u> (d)
1	Upstream Agreement #1	25,933,250	\$ 0.008009	\$ 207,704
2	Upstream Agreement #2	155,025,220	0.017735	2,749,310
3	Upstream Agreement #3	489,899,350	0.016939	8,298,168
4	Upstream Agreement #4	415,754,210	0.008014	3,331,666
5	Upstream Agreement #5	164,618,300	0.014619	2,406,560
6	Total Annual Cost			<u>\$ 16,993,407</u>
7	Estimated Upstream Capacity Release Credits			<u>\$ (500,000)</u>
8	Total Annual Cost Including Capacity Release Credits			<u>\$ 16,493,407</u>

<u>Line No.</u>	<u>Transportation</u> (a)	<u>INT-G-14-01</u> <u>Annual Therms</u> (b)	<u>INT-G-14-01</u> <u>Prices</u> (c)	<u>INT-G-14-01</u> <u>Annual Cost</u> (d)
9	Upstream Agreement #1	25,933,250	\$ 0.009036	\$ 234,330
10	Upstream Agreement #2	155,025,220	0.017735	2,749,310
11	Upstream Agreement #3	489,899,350	0.016309	7,989,686
12	Upstream Agreement #4	415,754,210	0.009041	3,758,765
13	Upstream Agreement #5	176,318,300	0.014308	2,522,757
14	Total Annual Cost			<u>\$ 17,254,848</u>
15	Estimated Upstream Capacity Release Credits			<u>\$ (500,000)</u>
16	Total Annual Cost Including Capacity Release Credits			<u>\$ 16,754,848</u>
17	Total Annual Cost Difference (Row 16 minus Row 8)			<u>\$ 261,441</u> ⁽¹⁾

⁽¹⁾ See Exhibit 4, Line 5, Column (h)

INTERMOUNTAIN GAS COMPANY
Summary of Other Storage Facility Costs

Line No.	Storage Facilities (a)	INT-G-13-05	INT-G-13-05	INT-G-13-05	INT-G-13-05
		Monthly Billing Determinant (b)	Prices (c)	Monthly Cost (d)	Annual Cost (e)
1	Demand Costs -				
2	Clay Basin I Reservation	266,250 ⁽¹⁾	\$ 0.285338	\$ 75,971	\$ 911,652
3	Clay Basin II Reservation	221,880 ⁽¹⁾	0.285338	63,311	759,732
4	Clay Basin III Reservation	213,010 ⁽¹⁾	0.285338	60,780	729,360
5	Clay Basin I Capacity	31,950,000 ⁽²⁾	0.002378	75,977	911,724
6	Clay Basin II Capacity	26,625,000 ⁽²⁾	0.002378	63,314	759,768
7	Clay Basin III Capacity	25,560,000 ⁽²⁾	0.002378	60,782	729,384
8	Total Demand Costs	84,135,000 ⁽³⁾		\$ 400,135	\$ 4,801,620
9	Cycling Costs -				
10	Clay Basin Cycling Costs	84,135,000	0.001367	\$ 114,993	\$ 1,379,915
11	Rexburg LNG Facility -				
12	Transportation Reservation				\$ 66,000
13	Variable Transportation				22,800
14	Total Rexburg LNG Facility Costs				\$ 88,800
15	Storage Demand Charge Credit				\$ (2,700,000)
16	Total Costs Including Storage Credit				\$ 3,570,335

Line No.	Storage Facilities (a)	INT-G-14-01	INT-G-14-01	INT-G-14-01	INT-G-14-01
		Monthly Billing Determinant (b)	Prices (c)	Monthly Cost (d)	Annual Cost (e)
17	Demand Costs -				
18	Clay Basin I Reservation	266,250 ⁽¹⁾	\$ 0.285338	\$ 75,971	\$ 911,652
19	Clay Basin II Reservation	221,880 ⁽¹⁾	0.285338	63,311	759,732
20	Clay Basin III Reservation	213,010 ⁽¹⁾	0.285338	60,780	729,360
21	Clay Basin I Capacity	31,950,000 ⁽²⁾	0.002378	75,977	911,724
22	Clay Basin II Capacity	26,625,000 ⁽²⁾	0.002378	63,314	759,768
23	Clay Basin III Capacity	25,560,000 ⁽²⁾	0.002378	60,782	729,384
24	Total Demand Costs	84,135,000 ⁽³⁾		\$ 400,135	\$ 4,801,620
25	Cycling Costs -				
26	Clay Basin Cycling Costs	0	\$0	\$0	\$0
27	Rexburg LNG Facility -				
28	Transportation Reservation				\$ 66,000
29	Variable Transportation				22,800
30	Total Rexburg LNG Facility Costs				\$ 88,800
31	Estimated Storage Demand Charge Credit				\$ (1,810,000)
32	Total Costs Including Storage Credit				\$ 3,080,420
33	Total Annual Cost Difference Including Storage Credit (Row 32 minus Row 16)				\$ (489,915) ⁽⁴⁾

⁽¹⁾ Charge Based on Maximum Daily Withdrawal

⁽²⁾ Charge Based on Maximum Contractual Capacity

⁽³⁾ Non Additive Billing Determinants; Includes only Capacity Volumes

⁽⁴⁾ See Exhibit 4, Line 19, Column (h)

INTERMOUNTAIN GAS COMPANY
Peak Day Analysis for Demand Allocators

Line No.	Description (a)	Peak Firm Sales				Total Peak Sales (f)
		RS-1 (b)	RS-2 (c)	GS-1 (d)	LV-1 (e)	
1	<u>DEMAND ALLOCATORS PER CASE NO. INT-G-13-05:</u>					
2	Peak Day Therms	371,126	1,700,668	1,013,142	23,150	3,108,086
3	Percent of Total	<u>11.9407%</u>	<u>54.7175%</u>	<u>32.5970%</u>	<u>0.7448%</u>	100.0000%
4	<u>PROPOSED DEMAND ALLOCATORS PER CASE NO. INT-G-14-01:</u>					
5	Peak Day Usage Per Customer	5.66	7.61	32.72		
6	January 2014 Actual Customers	<u>66,803</u>	<u>229,090</u>	<u>31,503</u>		<u>327,396</u>
7	INT-G-14-01 Peak Day Therms (Line 5 multiplied by Line 6)	378,105	1,743,375	1,030,778	25,250 ⁽¹⁾	3,177,508
8	Percent of Total	<u>11.8994%</u>	<u>54.8662%</u>	<u>32.4398%</u>	<u>0.7946%</u>	100.0000%

⁽¹⁾ Contract Demand Therms

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1860 Surcharges (Credits)
Estimated September 30, 2014

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	ACCOUNT 1860 VARIABLE AMOUNTS:					
2	Net Cumulative Deferred Gas Balance in 1860.2010 as of 10/1/13			\$ 3,103,433.32		
3	Amortization in 1860.2020 as of 6/30/14		\$ (2,918,881.80)			
4	Estimated Therm Sales 7/1 through 9/30/14	25,645,500				
5	Amortization Rate	(0.00950)	(243,533.20)			
6	Estimated Amortization in 1860.2020 at 9/30/14			(3,182,515.00)		
7	Estimated Balance in 1860.2010 at 9/30/14				(59,081.68)	
8	Deferred Gas Costs From Producers/Suppliers in 1860.2180 at 10/1/13			\$ 182,471.51		
9	Deferred Gas Costs From Producers/Suppliers in 1860.2180 through 6/30/14			5,165,803.24		
10	Estimated Deferred Costs in 1860.2180 from 7/1 through 9/30/14			74,363.87		
11	Estimated Balance in 1860.2180 at 9/30/14				5,402,638.62	
12	One Time Variable Credit Balance in 1860.2170 at 6/30/14				-	
13	Daily Gas Excess Sales Deferred in 1860.2240 at 6/30/14				-	
14	Interest Deferred in 1860.2340 at 10/1/13			\$ (57.53)		
15	Interest Deferred in 1860.2340 through 6/30/14			(552.57)		
16	Estimated Interest from 7/1 through 9/30/14			160.72		
17	Estimated Balance in 1860.2340 at 9/30/14				(449.38)	
18	ESTIMATED ACCOUNT 1860 VARIABLE BALANCE AT 9/30/14					\$ 5,343,107.56
19	ACCOUNT 1860 LOST AND UNACCOUNTED FOR AMOUNTS:					
20	Core Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/13		\$ (156,274.21)			
21	Industrial Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/13		(288,042.71)			
22	Net Cumulative Deferred Gas Balance in 1860.2120 as of 10/1/13			(444,316.92)		
23	Core Amortization in 1860.2130 as of 6/30/14		\$ 150,764.75			
24	Estimated Therm Sales 7/1 through 9/30/14	24,802,400				
25	Amortization Rate	0.00048	11,905.15			
26	Estimated Amortization in 1860.2130 at 9/30/14			162,669.90		
27	Industrial Amortization in 1860.2140 as of 6/30/14		\$ 234,257.16			
28	Estimated Therm Sales 7/1 through 9/30/14	52,760,100				
29	Amortization Rate	0.00101	53,287.70			
30	Estimated Amortization in 1860.2140 at 9/30/14			287,544.86		
31	Estimated Balance in 1860.2120 at 9/30/14				5,897.84	
32	Lost & Unaccounted For Gas Deferral in 1860.2150 at 10/1/13			\$ 564,140.03		

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1860 Surcharges (Credits)
Estimated September 30, 2014

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	Total Lost & Unaccounted For Gas through 6/30/14	\$ 1,246,261.79				
2	Estimated Lost & Unaccounted For Gas 7/1 through 9/30/14	(71,524.20)				
3	Estimated Total Lost & Unaccounted For Gas at 9/30/14		\$ 1,174,737.59			
4	Base Rate Collection of Lost & Unaccounted For Gas through 6/30/14	\$ 969,806.20				
5	Estimated Base Rate Collection of Lost & Unaccounted For Gas 7/1 through 9/30/14	141,175.98				
6	Estimated Base Rate Collection of Lost & Unaccounted For Gas at 9/30/14		1,110,982.18	63,755.41		
7	Estimated Lost & Unaccounted For Deferral (Total less Base Rate Collection 10/1/13 through 9/30/14)			627,895.44		
8	Estimated Balance in 1860.2150 at 9/30/14					
9	Core Allocation of Lost & Unaccounted For Gas Deferral			470,921.58		
10	Industrial Allocation of Lost & Unaccounted For Gas Deferral	75%		156,973.86	627,895.44	
11	Estimated Balance in 1860.2150 at 9/30/14	25%				
12	Core Lost & Unaccounted For Interest Deferred in 1860.2420 at 10/1/13			\$ 47.56		
13	Core Lost & Unaccounted For Interest Deferred in 1860.2420 through 6/30/14			150.80		
14	Estimated Core Interest from 7/1 through 9/30/14			14.69	213.05	
15	Estimated Balance in 1860.2420 at 9/30/14					
16	Industrial Lost & Unaccounted For Interest Deferred in 1860.2360 at 10/1/13			\$ 6.51		
17	Industrial Lost & Unaccounted For Interest Deferred in 1860.2360 through 6/30/14			49.99		
18	Estimated Industrial Lost & Unaccounted For Interest from 7/1 through 9/30/14			4.04	60.54	
19	Estimated Balance in 1860.2360 at 9/30/14					
20	ESTIMATED ACCOUNT 1860 LOST AND UNACCOUNTED FOR GAS BALANCE AT 9/30/14			\$		634,066.87

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1860 Surcharges (Credits)
Estimated September 30, 2014

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	ACCOUNT 1860 FIXED AMOUNTS:					
2	Net Cumulative Deferred Gas Balance in 1860.2050 at 10/1/13			\$ (8,813,352.86)		
3	RS-1 Deferred Gas Balance in 1860.2060 at 10/1/13		\$ (17,624.84)			
4	Amortization for RS-1 in 1860.2060 at 6/30/14		1,263,606.39			
5	Estimated RS-1 Therm Sales 7/1 through 9/30/14	1,827,100				
6	RS-1 Amortization Rate	0.03762	68,735.50			
7	Estimated RS-1 Balance in 1860.2060 at 9/30/14			1,314,717.05		
8	RS-2 Deferred Gas Balance in 1860.2070 at 10/1/13		\$ (15,088.83)			
9	Amortization for RS-2 in 1860.2070 at 6/30/14		4,851,711.49			
10	Estimated RS-2 Therm Sales 7/1 through 9/30/14	13,743,000				
11	RS-2 Amortization Rate	0.02865	393,736.95			
12	Estimated RS-2 Balance in 1860.2070 at 9/30/14			5,230,359.51		
13	GS-1 Deferred Gas Balance in 1860.2080 at 10/1/13		\$ 11,641.64			
14	Amortization for GS-1 in 1860.2080 at 6/30/14		2,052,524.76			
15	Estimated Therm Sales 7/1 through 9/30/14	9,232,300				
16	GS-1 Amortization Rate	0.02057	189,908.41			
17	Estimated GS-1 Balance in 1860.2080 at 9/30/14			2,254,074.81		
18	Industrial Deferred Gas Balance in 1860.2090 at 10/1/13		\$ 5,899.02			
19	Amortization for LV-1 in 1860.2090 at 6/30/14		\$119,173.44			
20	Estimated LV-1 Block 1 & 2 Therm Sales 7/1 through 9/30/14	843,200				
21	LV-1 Amortization Rate	0.02756	23,238.59			
22	Estimated Industrial Balance in 1860.2090 at 9/30/14			148,311.05		
23	Estimated Cumulative Balance in 1860.2050 at 9/30/14				\$ 134,109.66	
24	Fixed Cost Collection Deferred in 1860.2200 at 10/1/13			\$ 787,433.96		
25	Fixed Cost Collection Deferred in 1860.2200 through 6/30/14			(16,811,061.48)		
26	Estimated Fixed Cost Collection Deferred from 7/1 through 9/30/14			11,568,037.26		
27	Estimated Balance in 1860.2200 at 9/30/14				\$ (4,455,590.26)	
28	Capacity Released/Purchased Deferred in 1860.2320 at 10/1/13			\$ (1,518,136.92)		
29	Capacity Released/Purchased Deferred in 1860.2320 through 6/30/14			(3,456,968.99)		
30	Estimated Capacity Released/Purchased Deferred from 7/1 through 9/30/14			(2,184,968.31)		
31	Estimated Balance in 1860.2320 at 9/30/14				\$ (7,160,074.22)	
32	Interest in 1860.2430 at 10/1/13			\$ 63.27		
33	Interest Deferred in 1860.2430 through 6/30/14			(1,187.91)		
34	Estimated Interest from 7/1 through 9/30/14			(488.81)		
35	Estimated Balance in 1860.2430 at 9/30/14				\$ (1,613.45)	

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1860 Surcharges (Credits)
Estimated September 30, 2014

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	Management of Pipeline Transportation Capacity Deferred in 1860.2530 at 10/1/13		\$ 100,744.06			
2	Management of Pipeline Transportation Capacity Deferred in 1860.2530 through 6/30/14		(3,986,909.06)			
3	Estimated Deferral in 1860.2530 from 7/1 through 9/30/14					
4	Estimated Balance in 1860.2530 at 9/30/14			\$ (3,886,165.00)		
5	RS-1 Amortization in 1860.2540 at 6/30/14					
6	Estimated RS-1 Therm Sales from 7/1 through 9/30/14	1,827,100	\$ 435,046.42			
7	RS-1 Amortization Rate	0.01336	24,410.06			
8	Estimated RS-1 Amortization in 1860.2540 at 9/30/14		459,456.48			
9	RS-2 Amortization in 1860.2540 at 6/30/14					
10	Estimated RS-2 Therm Sales from 7/1 through 9/30/14	13,743,000	\$ 1,957,505.67			
11	RS-2 Amortization Rate	0.01162	159,693.66			
12	Estimated RS-2 Amortization in 1860.2540 at 9/30/14		2,117,199.33			
13	GS-1 Amortization in 1860.2540 at 6/30/14					
14	Estimated GS-1 Therm Sales from 7/1 through 9/30/14	9,232,300	\$ 1,208,458.66			
15	GS-1 Amortization Rate	0.01204	111,156.89			
16	Estimated GS-1 Amortization in 1860.2540 at 9/30/14		1,319,615.55			
17	Estimated Core Amortization in 1860.2540 at 9/30/14			3,896,271.36		
18	LV-1 Amortization in 1860.2550 at 6/30/14					
19	Estimated LV-1 Block 1&2 Therm Sales from 7/1 through 9/30/14	843,200	\$ 35,924.69			
20	LV-1 Amortization Rate	0.00800	6,745.60			
21	Estimated LV-1 Amortization in 1860.2550 at 9/30/14		42,670.29			
22	Estimated Industrial Amortization in 1860.2550 at 9/30/14					
23	Estimated Balance in 1860.2530 at 9/30/14				\$ 52,776.65	
				42,670.29		

INTERMOUNTAIN GAS COMPANY
Analysis of Account 1860 Surcharges (Credits)
Estimated September 30, 2014

Line No.	Description (a)	Detail (b)	Detail (c)	Amount (d)	Sub-Total (e)	Total (f)
1	LNG Sales Credits Deferred in 1860.2800 at 10/1/13			\$ (5,530.00)		
2	LNG Amortization in 1860.2810 at 10/1/13		\$ -			
3	Amortization in 1860.2810 at 6/30/14		4,520.64			
4	Estimated Amortization 7/1 through 9/30/14		593.13			
5	Estimated Balance in 1860.2810 at 9/30/14			5,113.77		
6	LNG Sales Interest Deferred in 1860.2815 at 10/1/13					
7	LNG Sales Interest Deferred in 1860.2815 through 6/30/14		\$ -			
8	Estimated LNG Sales Interest from 7/1 through 9/30/14		(2.83)			
9	Estimated Balance in 1860.2815 at 9/30/14		(12.18)	(15.01)		
10	LNG Sales Deferral - Margin Sharing Deferred in 1860.2820 through 6/30/14			(350,873.03)		
11	LNG Sales Deferral - O&M Recovery Deferred in 1860.2825 through 6/30/14			(54,136.85)		
12	Estimated LNG Sales Credit Balance at 9/30/14			\$ (405,441.12)		
13	ESTIMATED ACCOUNT 1860 FIXED BALANCE AT 9/30/14				\$ (11,835,832.74)	
14	TOTAL DEFERRED ACCOUNT 1860 BALANCE					\$ (5,858,658.31)

INTERMOUNTAIN GAS COMPANY
Analysis of LV-1 Tariff Block 1, Block 2, and Block 3 Adjustments

<u>Line No.</u>	<u>Description</u> (a)	<u>Block 1</u> <u>Therm Sales</u> (b)	<u>Block 2</u> <u>Therm Sales</u> (c)	<u>Block 3</u> <u>Therm Sales</u> (d)	<u>Total</u> (e)
1	LV-1 Therm Sales (1/1/12 - 12/31/12)	5,452,417	0	0	5,452,417
2	Blocks 1 and 2 Therm Sales	5,452,417	0		5,452,417
3	Percent Therm Sales between Blocks 1 and 2	100.000%	0.000%		100.000%
4	Proposed Adjustment to LV-1 Tariff ⁽¹⁾			\$	(0.00603)
5	LV-1 Therm Sales (1/1/12 - 12/31/12)				5,452,417
6	Annualized Adjustment (Line 4 multiplied by Line 5)			\$	<u>(32,878)</u>
7	Annualized Adjustment (Line 4 multiplied by Line 5)			\$	(32,878)
8	Percent Annualized Sales included in Block 1 and Block 2				100.000%
9	Adjustment to Block 1 and 2 (Line 7 multiplied by Line 8)			\$	(32,878)
10	Block 1 and 2 Therms				5,452,417
11	Price Adjustment/Therm Block 1 and 2 (Line 9 divided by Line 10)			\$	(0.00603)
12	WACOG Commodity Charge Change ⁽²⁾				0.02141
13	Total Price Adjustment/Therm Block 1 and Block 2			\$	<u>0.01538</u>
14	Price Adjustment/Therm Block 3 ⁽³⁾			\$	0.01675
15	WACOG Commodity Charge Change ⁽²⁾				0.02141
16	Eliminate INT-G-13-05 Variable Temporary				(0.00848)
17	Total Price Adjustment/Therm Block 3			\$	<u>0.02968</u>

⁽¹⁾ See Exhibit No. 4; Line 30, Column (l) minus the difference of Line 21, Column (f) minus Line 21, Column (c)

⁽²⁾ See Exhibit No. 4; Line 21, Column (f) minus Line 21, Column (c)

⁽³⁾ See Exhibit No. 6, Line 3, Column (e), plus Line No. 4, Column (e)

INTERMOUNTAIN GAS COMPANY
Analysis of Lost and Unaccounted For Gas ("L&U")

<u>Line No.</u>	<u>Description (a)</u>	<u>Detail (b)</u>	<u>Amount (c)</u>
1	Lost and Unaccounted For Gas INT-G-14-01 (Therms)		
2	Projected Oct 13 - Sep 14 L&U (Therms)	2,922,420	
3	Estimated Oct 13 - Sep 14 Sales ⁽¹⁾	<u>610,429,773</u>	
4	Oct 13 - Sep 14 L&U Factor (line 2 divided by line 3)		<u>0.479%</u>
5	Lost and Unaccounted For Gas INT-G-14-01 (Dollars)		
6	Lost & Unaccounted For Gas (1860-2150) ⁽²⁾		\$ 1,174,738
7	Estimated Oct 13 - Sep 14 Sales ⁽¹⁾	610,429,773	
8	L&U rate per therm embedded in base rates	<u>\$ 0.00182</u>	
9	Oct 13 - Sep 14 Collection of Lost & Unaccounted for Gas		<u>1,110,982</u>
10	Projected L&U (Over)/Under Collection (Line 6 minus Line 9)		<u>\$ 63,756</u>

⁽¹⁾ Estimated Oct 13 - Sep 14 Sales (Therms)

RS-1	35,671,482
RS-2	185,894,068
GS-1	110,893,129
Industrial	<u>277,971,094</u>
Total Sales	<u>610,429,773</u>

⁽²⁾ See Workpaper No. 6, Page 2, Line 3, Column (c)

INTERMOUNTAIN GAS COMPANY
Lost and Unaccounted For Gas Statistics ⁽¹⁾

Check for Dead Orders				
Year	Check for Dead Orders	Found Dead	Percent Found Dead	Accounted For Therms
2008	5,088	708	14%	
2009	6,481	542	8%	
2010	12,441	569	5%	
2011	10,093	795	8%	
2012	5,089	513	10%	
2013	5,041	796	16%	213,590
2014 ⁽²⁾	3,287	642	20%	218,486

Drive Rate Errors		
Year	Occurrences	Accounted For Therms
2007	43	
2008	26	
2009	18	
2010	13	
2011	14	
2012	3	
2013	3	2,331
2014 ⁽²⁾	3	5,976

Pressure Errors		
Year	Occurrences	Accounted For Therms
2008	15	
2009	20	
2010	19	
2011	8	
2012	15	
2013	17	(64,400)
2014 ⁽²⁾	8	10,971

Gas Loss from Line Breaks		
Year	Occurrences	Accounted For Therms
2007	656	254,455
2008	495	182,920
2009	301	130,251
2010	175	88,947
2011	154	49,856
2012	177	68,221
2013	163	66,063
2014 ⁽²⁾	87	51,202

⁽¹⁾ Gas loss resulting from these occurrences becomes accounted for gas

⁽²⁾ Though June 2014

INTERMOUNTAIN GAS COMPANY
Peak Day Analysis for LNG Sales Credit Demand Allocators

Line No.	Description (a)	Peak Usage					Total Peak Sales (h)
		RS-1 (b)	RS-2 (c)	GS-1 (d)	LV-1 (e)	T-4 (f)	
						T-5 (g)	
1	PROPOSED LNG SALES CREDIT DEMAND ALLOCATORS PER CASE NO. INT-G-14-01:						
2	Peak Day Usage Per Customer	5.66	7.61	32.72			
3	January 2014 Actual Customers	66,803	229,090	31,503			327,396
4	INT-G-14-01 Peak Day Therms (Line 2 multiplied by Line 3)	378,105	1,743,375	1,030,778	25,250	1,023,282	4,249,475
5	Percent of Total	8.8977%	41.0266%	24.2566%	0.5942%	24.0802%	100.0000%

(1) Contract Demand Therms